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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		30.15158736%
Employer's proportionate share at MD		16.48256895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,263,749)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,584,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,114,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,117,674)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,401,804)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,367,885
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,966,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,433,355
Changes of assumptions	$ 0	$ 1,785,204
Net difference between projected and actual earnings on investments	$ 3,734,910	$ 0
Changes in proportionate share	$ 13,961,742	$ 133,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,696,652	$ 5,351,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,344,689

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,889,854
2nd Fiscal Year	5,896,056
3rd Fiscal Year	1,380,644
4th Fiscal Year	1,178,136
5th Fiscal Year	0
Thereafter	0
Total	$ 12,344,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03839161%
Employer's proportionate share at MD		0.01934757%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,186)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,423)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,917)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,341)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,999
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,030
Changes of assumptions	$ 0	$ 2,096
Net difference between projected and actual earnings on investments	$ 4,384	$ 0
Changes in proportionate share	$ 19,418	$ 809
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,802	$ 6,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,867

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)
1st Fiscal Year	$ 5,551
2nd Fiscal Year	8,313
3rd Fiscal Year	1,621
4th Fiscal Year	1,383
5th Fiscal Year	0
Thereafter	0
Total	$ 16,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.41687508%
Employer's proportionate share at MD		1.26070000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,737,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,568,805)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,073,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,991,988)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(413,167)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	86,465
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(326,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 262,607
Changes of assumptions	$ 0	$ 136,545
Net difference between projected and actual earnings on investments	$ 285,672	$ 0
Changes in proportionate share	$ 159,961	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 445,633	$ 399,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46,481

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (171,617)
2nd Fiscal Year	22,385
3rd Fiscal Year	105,601
4th Fiscal Year	90,112
5th Fiscal Year	0
Thereafter	0
Total	$ 46,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04329370%
Employer's proportionate share at MD		0.02830457%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,659)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,673)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,175)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,276)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,132
o Differences 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	$ 5,896
Changes of assumptions	$ 0	$ 3,066
Net difference between projected and actual earnings on investments	$ 6,414	$ 0
Changes in proportionate share	$ 15,552	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,966	$ 8,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,004

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,540
2nd Fiscal Year	6,070
3rd Fiscal Year	2,371
4th Fiscal Year	2,023
5th Fiscal Year	0
Thereafter	0
Total	$ 13,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.23624439%
Employer's proportionate share at MD		0.13151736%
Employer's proportionate share of system NOL/(A) at prior MD	$	(456,509)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(267,980)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(216,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(312,127)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	56,420
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**13,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,395
Changes of assumptions	$ 0	$ 14,244
Net difference between projected and actual earnings on investments	$ 29,802	$ 0
Changes in proportionate share	$ 108,090	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 137,892	$ 41,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96,253

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)
1st Fiscal Year	$ 30,677
2nd Fiscal Year	45,158
3rd Fiscal Year	11,016
4th Fiscal Year	9,401
5th Fiscal Year	0
Thereafter	0
Total	$ 96,253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04276991%
Employer's proportionate share at MD		0.03244508%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,647)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(66,110)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,001)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,633)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,808
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,825)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,758
Changes of assumptions	$ 0	$ 3,514
Net difference between projected and actual earnings on investments	$ 7,352	$ 0
Changes in proportionate share	$ 10,527	$ 437
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,879	$ 10,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,170

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)
1st Fiscal Year	$ (1,452)
2nd Fiscal Year	3,585
3rd Fiscal Year	2,718
4th Fiscal Year	2,319
5th Fiscal Year	0
Thereafter	0
Total	$ 7,170

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.45096879%
Employer's proportionate share at MD		0.14083130%
Employer's proportionate share of system NOL/(A) at prior MD	$	(871,434)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(286,958)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(231,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(334,231)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,154)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	173,235
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**127,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,335
Changes of assumptions	$ 0	$ 15,253
Net difference between projected and actual earnings on investments	$ 31,912	$ 0
Changes in proportionate share	$ 322,626	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 354,538	$ 44,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 309,950

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 143,706
2nd Fiscal Year	144,380
3rd Fiscal Year	11,797
4th Fiscal Year	10,066
5th Fiscal Year	0
Thereafter	0
Total	$ 309,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06100220%
Employer's proportionate share at MD		0.03959064%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,878)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,670)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,127)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,959)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,975)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,622
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,353)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,247
Changes of assumptions	$ 0	$ 4,288
Net difference between projected and actual earnings on investments	$ 8,971	$ 0
Changes in proportionate share	$ 21,832	$ 789
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,803	$ 13,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,479

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)
1st Fiscal Year	$ 2,727
2nd Fiscal Year	8,606
3rd Fiscal Year	3,316
4th Fiscal Year	2,830
5th Fiscal Year	0
Thereafter	0
Total	$ 17,479

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03503467%
Employer's proportionate share at MD		0.01933358%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,700)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,884)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,336)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,189
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,027
Changes of assumptions	$ 0	$ 2,094
Net difference between projected and actual earnings on investments	$ 4,381	$ 0
Changes in proportionate share	$ 16,030	$ 25
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,411	$ 6,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,265

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,497
2nd Fiscal Year	6,766
3rd Fiscal Year	1,619
4th Fiscal Year	1,382
5th Fiscal Year	0
Thereafter	0
Total	$ 14,265

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.92028994%
Employer's proportionate share at MD		0.27762933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,778,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(565,698)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(456,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(658,891)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(90,987)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	325,044
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**234,057**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57,831
Changes of assumptions	$ 0	$ 30,070
Net difference between projected and actual earnings on investments	$ 62,910	$ 0
Changes in proportionate share	$ 655,271	$ 20,146
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 718,181	$ 108,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 610,134

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)
1st Fiscal Year	$ 270,121
2nd Fiscal Year	296,914
3rd Fiscal Year	23,255
4th Fiscal Year	19,844
5th Fiscal Year	0
Thereafter	0
Total	$ 610,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.80475418%
Employer's proportionate share at MD		0.46815945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,555,076)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(953,923)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(770,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,111,071)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153,429)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	180,463
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**27,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 97,519
Changes of assumptions	$ 0	$ 50,706
Net difference between projected and actual earnings on investments	$ 106,084	$ 0
Changes in proportionate share	$ 345,223	$ 197
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 451,307	$ 148,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 302,885

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 87,156
2nd Fiscal Year	143,052
3rd Fiscal Year	39,215
4th Fiscal Year	33,463
5th Fiscal Year	0
Thereafter	0
Total	$ 302,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.37667161%
Employer's proportionate share at MD		0.82893273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,660,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,689,035)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,363,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,967,286)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(271,665)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	272,647
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172,668
Changes of assumptions	$ 0	$ 89,781
Net difference between projected and actual earnings on investments	$ 187,834	$ 0
Changes in proportionate share	$ 558,486	$ 19,467
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 746,320	$ 281,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 464,404

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)
1st Fiscal Year	$ 107,752
2nd Fiscal Year	227,967
3rd Fiscal Year	69,435
4th Fiscal Year	59,250
5th Fiscal Year	0
Thereafter	0
Total	$ 464,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03263206%
Employer's proportionate share at MD		0.02828492%
Employer's proportionate share of system NOL/(A) at prior MD	$	(63,057)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,633)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,128)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,270)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,954
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,316)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,892
Changes of assumptions	$ 0	$ 3,063
Net difference between projected and actual earnings on investments	$ 6,409	$ 0
Changes in proportionate share	$ 4,432	$ 200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,841	$ 9,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,598)
2nd Fiscal Year	893
3rd Fiscal Year	2,369
4th Fiscal Year	2,022
5th Fiscal Year	0
Thereafter	0
Total	$ 1,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15287432%
Employer's proportionate share at MD		0.13330269%
Employer's proportionate share of system NOL/(A) at prior MD	$	(295,408)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(271,618)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(219,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(316,364)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,687)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(34,417)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,767
Changes of assumptions	$ 0	$ 14,438
Net difference between projected and actual earnings on investments	$ 30,206	$ 0
Changes in proportionate share	$ 19,992	$ 1,165
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,198	$ 43,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,828

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,601)
2nd Fiscal Year	3,735
3rd Fiscal Year	11,166
4th Fiscal Year	9,528
5th Fiscal Year	0
Thereafter	0
Total	$ 6,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.36669232%
Employer's proportionate share at MD		0.14243077%
Employer's proportionate share of system NOL/(A) at prior MD	$	(708,582)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(290,217)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(234,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(338,027)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,679)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	122,090
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**75,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,669
Changes of assumptions	$ 0	$ 15,426
Net difference between projected and actual earnings on investments	$ 32,274	$ 0
Changes in proportionate share	$ 230,947	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 263,221	$ 45,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 218,119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 93,479
2nd Fiscal Year	102,529
3rd Fiscal Year	11,931
4th Fiscal Year	10,181
5th Fiscal Year	0
Thereafter	0
Total	$ 218,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.28078791%
Employer's proportionate share at MD		0.16799964%
Employer's proportionate share of system NOL/(A) at prior MD	$	(542,584)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(342,316)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(276,363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(398,709)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,058)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	55,975
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,995
Changes of assumptions	$ 0	$ 18,196
Net difference between projected and actual earnings on investments	$ 38,068	$ 0
Changes in proportionate share	$ 115,002	$ 3,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 153,070	$ 57,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96,056

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)
1st Fiscal Year	$ 22,895
2nd Fiscal Year	47,081
3rd Fiscal Year	14,072
4th Fiscal Year	12,008
5th Fiscal Year	0
Thereafter	0
Total	$ 96,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02475305%
Employer's proportionate share at MD		0.02347157%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,826)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(55,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,692)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	416
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,276)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,889
Changes of assumptions	$ 0	$ 2,542
Net difference between projected and actual earnings on investments	$ 5,319	$ 0
Changes in proportionate share	$ 1,321	$ 272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,640	$ 7,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,063)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,313)
2nd Fiscal Year	(395)
3rd Fiscal Year	1,966
4th Fiscal Year	1,678
5th Fiscal Year	0
Thereafter	0
Total	$ (1,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10680879%
Employer's proportionate share at MD		0.08894383%
Employer's proportionate share of system NOL/(A) at prior MD	$	(206,393)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(181,232)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(211,088)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,975)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,527
Changes of assumptions	$ 0	$ 9,633
Net difference between projected and actual earnings on investments	$ 20,154	$ 0
Changes in proportionate share	$ 18,216	$ 1,623
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,370	$ 29,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,968)
2nd Fiscal Year	4,747
3rd Fiscal Year	7,450
4th Fiscal Year	6,357
5th Fiscal Year	0
Thereafter	0
Total	$ 8,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15566519%
Employer's proportionate share at MD		0.14184551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(300,801)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(289,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(233,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(336,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,260
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(40,227)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,547
Changes of assumptions	$ 0	$ 15,363
Net difference between projected and actual earnings on investments	$ 32,142	$ 0
Changes in proportionate share	$ 14,091	$ 812
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46,233	$ 45,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,148)
2nd Fiscal Year	639
3rd Fiscal Year	11,882
4th Fiscal Year	10,139
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06159417%
Employer's proportionate share at MD		0.05177221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,022)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,491)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,166)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(122,870)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,967)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,726
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,784
Changes of assumptions	$ 0	$ 5,607
Net difference between projected and actual earnings on investments	$ 11,731	$ 0
Changes in proportionate share	$ 10,286	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,017	$ 16,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,624

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,004)
2nd Fiscal Year	2,590
3rd Fiscal Year	4,337
4th Fiscal Year	3,701
5th Fiscal Year	0
Thereafter	0
Total	$ 5,624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05306056%
Employer's proportionate share at MD		0.03681594%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,532)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,563)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,374)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,066)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,106
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,960)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,669
Changes of assumptions	$ 0	$ 3,987
Net difference between projected and actual earnings on investments	$ 8,342	$ 0
Changes in proportionate share	$ 16,563	$ 527
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,905	$ 12,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 756
2nd Fiscal Year	6,251
3rd Fiscal Year	3,084
4th Fiscal Year	2,632
5th Fiscal Year	0
Thereafter	0
Total	$ 12,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02078131%
Employer's proportionate share at MD		0.01218628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,157)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,047)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,921)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,538
Changes of assumptions	$ 0	$ 1,320
Net difference between projected and actual earnings on investments	$ 2,761	$ 0
Changes in proportionate share	$ 8,764	$ 147
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,525	$ 4,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,520

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,001
2nd Fiscal Year	3,627
3rd Fiscal Year	1,021
4th Fiscal Year	871
5th Fiscal Year	0
Thereafter	0
Total	$ 7,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.65729371%
Employer's proportionate share at MD		0.59129689%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,270,129)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,204,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(972,696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,403,310)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(193,785)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,726
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(167,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 123,168
Changes of assumptions	$ 0	$ 64,043
Net difference between projected and actual earnings on investments	$ 133,986	$ 0
Changes in proportionate share	$ 67,292	$ 7,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 201,278	$ 194,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,657

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)
1st Fiscal Year	$ (91,504)
2nd Fiscal Year	6,368
3rd Fiscal Year	49,529
4th Fiscal Year	42,265
5th Fiscal Year	0
Thereafter	0
Total	$ 6,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06898753%
Employer's proportionate share at MD		0.04914783%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,144)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,849)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(116,641)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,107)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,845)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,238
Changes of assumptions	$ 0	$ 5,323
Net difference between projected and actual earnings on investments	$ 11,137	$ 0
Changes in proportionate share	$ 21,157	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,294	$ 15,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,694

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)
1st Fiscal Year	$ 1,467
2nd Fiscal Year	7,598
3rd Fiscal Year	4,117
4th Fiscal Year	3,513
5th Fiscal Year	0
Thereafter	0
Total	$ 16,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14934003%
Employer's proportionate share at MD		0.19413379%
Employer's proportionate share of system NOL/(A) at prior MD	$	(288,579)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(395,567)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(319,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(460,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,623)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,954)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(97,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,438
Changes of assumptions	$ 0	$ 21,026
Net difference between projected and actual earnings on investments	$ 43,990	$ 0
Changes in proportionate share	$ 319	$ 57,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44,309	$ 119,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (74,866)

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)
1st Fiscal Year	$ (74,105)
2nd Fiscal Year	(30,899)
3rd Fiscal Year	16,261
4th Fiscal Year	13,876
5th Fiscal Year	0
Thereafter	0
Total	$ (74,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18191828%
Employer's proportionate share at MD		0.15228373%
Employer's proportionate share of system NOL/(A) at prior MD	$	(351,532)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(310,294)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(250,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(361,411)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,920
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,721
Changes of assumptions	$ 0	$ 16,494
Net difference between projected and actual earnings on investments	$ 34,507	$ 0
Changes in proportionate share	$ 30,217	$ 1,913
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 64,724	$ 50,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,596

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,796)
2nd Fiscal Year	7,751
3rd Fiscal Year	12,756
4th Fiscal Year	10,885
5th Fiscal Year	0
Thereafter	0
Total	$ 14,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		2.02879994%
Employer's proportionate share at MD		11.98700323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,920,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,424,744)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,718,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,448,459)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,928,480)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,995,407)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,923,887)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,496,919
Changes of assumptions	$ 0	$ 1,298,295
Net difference between projected and actual earnings on investments	$ 2,716,226	$ 0
Changes in proportionate share	$ 390,467	$ 10,154,456
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,106,693	$ 13,949,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,842,977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,425,290)
2nd Fiscal Year	(5,278,568)
3rd Fiscal Year	1,004,078
4th Fiscal Year	856,803
5th Fiscal Year	0
Thereafter	0
Total	$ (10,842,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07461381%
Employer's proportionate share at MD		0.06752632%
Employer's proportionate share of system NOL/(A) at prior MD	$	(144,181)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,592)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(111,082)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,478
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,652)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,066
Changes of assumptions	$ 0	$ 7,314
Net difference between projected and actual earnings on investments	$ 15,301	$ 0
Changes in proportionate share	$ 7,234	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,535	$ 21,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,940)
2nd Fiscal Year	580
3rd Fiscal Year	5,656
4th Fiscal Year	4,827
5th Fiscal Year	0
Thereafter	0
Total	$ 1,122

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27632288%
Employer's proportionate share at MD		0.15549038%
Employer's proportionate share of system NOL/(A) at prior MD	$	(533,956)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(316,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(255,785)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(369,021)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(50,959)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65,292
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,333**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,389
Changes of assumptions	$ 0	$ 16,841
Net difference between projected and actual earnings on investments	$ 35,234	$ 0
Changes in proportionate share	$ 124,543	$ 284
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 159,777	$ 49,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 110,263

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)
1st Fiscal Year	$ 34,188
2nd Fiscal Year	51,936
3rd Fiscal Year	13,024
4th Fiscal Year	11,114
5th Fiscal Year	0
Thereafter	0
Total	$ 110,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.17297782%
Employer's proportionate share at MD		0.05810892%
Employer's proportionate share of system NOL/(A) at prior MD	$	(334,256)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(118,403)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(95,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(137,908)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,044)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	55,709
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**36,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,104
Changes of assumptions	$ 0	$ 6,294
Net difference between projected and actual earnings on investments	$ 13,167	$ 0
Changes in proportionate share	$ 117,123	$ 6,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 130,290	$ 24,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 105,882

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 44,362
2nd Fiscal Year	52,500
3rd Fiscal Year	4,867
4th Fiscal Year	4,153
5th Fiscal Year	0
Thereafter	0
Total	$ 105,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04468549%
Employer's proportionate share at MD		0.02645446%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,348)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,784)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,670)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,511
Changes of assumptions	$ 0	$ 2,865
Net difference between projected and actual earnings on investments	$ 5,995	$ 0
Changes in proportionate share	$ 18,591	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,586	$ 8,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,393
2nd Fiscal Year	7,691
3rd Fiscal Year	2,216
4th Fiscal Year	1,891
5th Fiscal Year	0
Thereafter	0
Total	$ 16,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01714185%
Employer's proportionate share at MD		0.01010974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,124)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,631)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,993)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,952
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,106
Changes of assumptions	$ 0	$ 1,095
Net difference between projected and actual earnings on investments	$ 2,291	$ 0
Changes in proportionate share	$ 7,558	$ 66
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,849	$ 3,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,008
2nd Fiscal Year	3,005
3rd Fiscal Year	847
4th Fiscal Year	723
5th Fiscal Year	0
Thereafter	0
Total	$ 6,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00299200%
Employer's proportionate share at MD		0.00047440%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(967)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(780)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,126)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,383
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,228**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 99
Changes of assumptions	$ 0	$ 51
Net difference between projected and actual earnings on investments	$ 107	$ 0
Changes in proportionate share	$ 2,653	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,760	$ 161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,599

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,322
2nd Fiscal Year	1,204
3rd Fiscal Year	40
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 2,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27561683%
Employer's proportionate share at MD		0.31377385%
Employer's proportionate share of system NOL/(A) at prior MD	$	(532,591)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(639,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(516,164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(744,672)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(102,833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,150)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(104,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65,360
Changes of assumptions	$ 0	$ 33,984
Net difference between projected and actual earnings on investments	$ 71,100	$ 0
Changes in proportionate share	$ 24,396	$ 40,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 95,496	$ 139,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,442)
2nd Fiscal Year	(29,414)
3rd Fiscal Year	26,283
4th Fiscal Year	22,428
5th Fiscal Year	0
Thereafter	0
Total	$ (44,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10369451%
Employer's proportionate share at MD		0.10633688%
Employer's proportionate share of system NOL/(A) at prior MD	$	(200,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(216,672)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(174,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(252,367)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,850)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,794)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,150
Changes of assumptions	$ 0	$ 11,517
Net difference between projected and actual earnings on investments	$ 24,096	$ 0
Changes in proportionate share	$ 774	$ 2,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,870	$ 36,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,336)
2nd Fiscal Year	(5,681)
3rd Fiscal Year	8,907
4th Fiscal Year	7,601
5th Fiscal Year	0
Thereafter	0
Total	$ (11,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.84103315%
Employer's proportionate share at MD		0.55294705%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,625,180)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,126,686)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(909,609)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,312,296)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181,216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	154,187
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115,180
Changes of assumptions	$ 0	$ 59,889
Net difference between projected and actual earnings on investments	$ 125,296	$ 0
Changes in proportionate share	$ 294,902	$ 525
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 420,198	$ 175,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 244,604

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 42,789
2nd Fiscal Year	115,976
3rd Fiscal Year	46,317
4th Fiscal Year	39,523
5th Fiscal Year	0
Thereafter	0
Total	$ 244,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.38203016%
Employer's proportionate share at MD		0.24950229%
Employer's proportionate share of system NOL/(A) at prior MD	$	(738,220)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(508,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(410,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(592,138)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,769)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	68,226
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,972
Changes of assumptions	$ 0	$ 27,023
Net difference between projected and actual earnings on investments	$ 56,537	$ 0
Changes in proportionate share	$ 135,129	$ 1,725
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 191,666	$ 80,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 110,946

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,849
2nd Fiscal Year	53,364
3rd Fiscal Year	20,899
4th Fiscal Year	17,834
5th Fiscal Year	0
Thereafter	0
Total	$ 110,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.29870783%
Employer's proportionate share at MD		0.26544509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(577,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(540,831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(436,663)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(629,974)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,627
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(74,367)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55,293
Changes of assumptions	$ 0	$ 28,750
Net difference between projected and actual earnings on investments	$ 60,149	$ 0
Changes in proportionate share	$ 33,916	$ 3,850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,065	$ 87,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,172

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,608)
2nd Fiscal Year	4,572
3rd Fiscal Year	22,235
4th Fiscal Year	18,973
5th Fiscal Year	0
Thereafter	0
Total	$ 6,172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18119060%
Employer's proportionate share at MD		0.11355525%
Employer's proportionate share of system NOL/(A) at prior MD	$	(350,126)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(231,380)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(186,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(269,498)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,215)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33,697
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,654
Changes of assumptions	$ 0	$ 12,299
Net difference between projected and actual earnings on investments	$ 25,731	$ 0
Changes in proportionate share	$ 69,059	$ 2,806
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,790	$ 38,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 56,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,771
2nd Fiscal Year	27,632
3rd Fiscal Year	9,512
4th Fiscal Year	8,117
5th Fiscal Year	0
Thereafter	0
Total	$ 56,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06031255%
Employer's proportionate share at MD		0.02803443%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116,546)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,533)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,188)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,239**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,840
Changes of assumptions	$ 0	$ 3,036
Net difference between projected and actual earnings on investments	$ 6,353	$ 0
Changes in proportionate share	$ 32,954	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,307	$ 8,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,669
2nd Fiscal Year	14,409
3rd Fiscal Year	2,348
4th Fiscal Year	2,004
5th Fiscal Year	0
Thereafter	0
Total	$ 30,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.38335825%
Employer's proportionate share at MD		0.38005293%
Employer's proportionate share of system NOL/(A) at prior MD	$	(740,787)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(774,397)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(625,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(901,970)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(124,554)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,128
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(115,426)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 79,166
Changes of assumptions	$ 0	$ 41,163
Net difference between projected and actual earnings on investments	$ 86,119	$ 0
Changes in proportionate share	$ 11,652	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 97,771	$ 120,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,726)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,081)
2nd Fiscal Year	(13,644)
3rd Fiscal Year	31,835
4th Fiscal Year	27,165
5th Fiscal Year	0
Thereafter	0
Total	$ (22,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.46878896%
Employer's proportionate share at MD		0.30914873%
Employer's proportionate share of system NOL/(A) at prior MD	$	(905,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(629,922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(508,556)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(733,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,317)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	79,231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,086)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64,396
Changes of assumptions	$ 0	$ 33,483
Net difference between projected and actual earnings on investments	$ 70,052	$ 0
Changes in proportionate share	$ 162,773	$ 6,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 232,825	$ 104,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 128,748

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)
1st Fiscal Year	$ 17,189
2nd Fiscal Year	63,566
3rd Fiscal Year	25,896
4th Fiscal Year	22,097
5th Fiscal Year	0
Thereafter	0
Total	$ 128,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06261724%
Employer's proportionate share at MD		0.03864027%
Employer's proportionate share of system NOL/(A) at prior MD	$	(120,999)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,733)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(91,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,664)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,565
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,099)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,049
Changes of assumptions	$ 0	$ 4,185
Net difference between projected and actual earnings on investments	$ 8,756	$ 0
Changes in proportionate share	$ 24,453	$ 1,252
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33,209	$ 13,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,885
2nd Fiscal Year	9,839
3rd Fiscal Year	3,237
4th Fiscal Year	2,762
5th Fiscal Year	0
Thereafter	0
Total	$ 19,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01521944%
Employer's proportionate share at MD		0.01097678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,409)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,366)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,051)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,597)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,960
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,637)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,286
Changes of assumptions	$ 0	$ 1,189
Net difference between projected and actual earnings on investments	$ 2,487	$ 0
Changes in proportionate share	$ 4,325	$ 240
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,812	$ 3,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (171)
2nd Fiscal Year	1,564
3rd Fiscal Year	919
4th Fiscal Year	785
5th Fiscal Year	0
Thereafter	0
Total	$ 3,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.04260797%
Employer's proportionate share at MD		0.67187983%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,014,695)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,369,024)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,105,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,594,556)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(220,194)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	190,804
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,390)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 139,954
Changes of assumptions	$ 0	$ 72,770
Net difference between projected and actual earnings on investments	$ 152,246	$ 0
Changes in proportionate share	$ 378,003	$ 6,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 530,249	$ 218,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 311,369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 56,830
2nd Fiscal Year	150,235
3rd Fiscal Year	56,279
4th Fiscal Year	48,024
5th Fiscal Year	0
Thereafter	0
Total	$ 311,369

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00845793%
Employer's proportionate share at MD		0.00708188%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,344)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,807)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,321)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	618
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,703)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,475
Changes of assumptions	$ 0	$ 767
Net difference between projected and actual earnings on investments	$ 1,605	$ 0
Changes in proportionate share	$ 1,403	$ 98
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,008	$ 2,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (797)
2nd Fiscal Year	365
3rd Fiscal Year	593
4th Fiscal Year	506
5th Fiscal Year	0
Thereafter	0
Total	$ 668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14122790%
Employer's proportionate share at MD		0.08433758%
Employer's proportionate share of system NOL/(A) at prior MD	$	(272,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(171,846)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(200,156)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,640)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	37,472
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,832**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,568
Changes of assumptions	$ 0	$ 9,134
Net difference between projected and actual earnings on investments	$ 19,111	$ 0
Changes in proportionate share	$ 68,369	$ 765
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 87,480	$ 27,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60,013

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 22,051
2nd Fiscal Year	24,869
3rd Fiscal Year	7,064
4th Fiscal Year	6,028
5th Fiscal Year	0
Thereafter	0
Total	$ 60,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.48409153%
Employer's proportionate share at MD		0.30156477%
Employer's proportionate share of system NOL/(A) at prior MD	$	(935,440)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(614,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(496,080)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(715,696)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(98,831)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	89,406
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,425)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62,817
Changes of assumptions	$ 0	$ 32,662
Net difference between projected and actual earnings on investments	$ 68,334	$ 0
Changes in proportionate share	$ 186,108	$ 7,996
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 254,442	$ 103,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 150,967

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,385
2nd Fiscal Year	74,767
3rd Fiscal Year	25,260
4th Fiscal Year	21,555
5th Fiscal Year	0
Thereafter	0
Total	$ 150,967

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.63611135%
Employer's proportionate share at MD		0.55867051%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,229,197)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,138,348)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(919,025)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,325,879)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(183,092)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(148,918)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116,372
Changes of assumptions	$ 0	$ 60,509
Net difference between projected and actual earnings on investments	$ 126,593	$ 0
Changes in proportionate share	$ 78,961	$ 6,603
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 205,554	$ 183,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (77,983)
2nd Fiscal Year	13,325
3rd Fiscal Year	46,796
4th Fiscal Year	39,932
5th Fiscal Year	0
Thereafter	0
Total	$ 22,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13236308%
Employer's proportionate share at MD		0.11569878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(255,773)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(235,748)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(190,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(274,585)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,918)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,710
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,208)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,100
Changes of assumptions	$ 0	$ 12,531
Net difference between projected and actual earnings on investments	$ 26,217	$ 0
Changes in proportionate share	$ 17,839	$ 731
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44,056	$ 37,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,694

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)
1st Fiscal Year	$ (14,380)
2nd Fiscal Year	3,112
3rd Fiscal Year	9,691
4th Fiscal Year	8,270
5th Fiscal Year	0
Thereafter	0
Total	$ 6,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02798296%
Employer's proportionate share at MD		0.02676029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,073)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,527)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,021)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,510)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	467
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,303)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,574
Changes of assumptions	$ 0	$ 2,898
Net difference between projected and actual earnings on investments	$ 6,064	$ 0
Changes in proportionate share	$ 1,386	$ 38
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,450	$ 8,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,060)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,694)
2nd Fiscal Year	(521)
3rd Fiscal Year	2,242
4th Fiscal Year	1,913
5th Fiscal Year	0
Thereafter	0
Total	$ (1,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13614014%
Employer's proportionate share at MD		0.13785612%
Employer's proportionate share of system NOL/(A) at prior MD	$	(263,072)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(280,896)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(226,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(327,171)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45,179)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,527)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,716
Changes of assumptions	$ 0	$ 14,931
Net difference between projected and actual earnings on investments	$ 31,238	$ 0
Changes in proportionate share	$ 0	$ 2,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,238	$ 45,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,504)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,255)
2nd Fiscal Year	(6,650)
3rd Fiscal Year	11,547
4th Fiscal Year	9,854
5th Fiscal Year	0
Thereafter	0
Total	$ (14,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.25937774%
Employer's proportionate share at MD		0.25664487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(501,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(522,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(422,186)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(609,089)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84,110)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	307
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(83,803)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,460
Changes of assumptions	$ 0	$ 27,797
Net difference between projected and actual earnings on investments	$ 58,155	$ 0
Changes in proportionate share	$ 2,786	$ 434
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60,941	$ 81,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,750)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,072)
2nd Fiscal Year	(9,520)
3rd Fiscal Year	21,498
4th Fiscal Year	18,344
5th Fiscal Year	0
Thereafter	0
Total	$ (20,750)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		3.97438327%
Employer's proportionate share at MD		1.19705914%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,679,943)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,439,130)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,969,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,840,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(392,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,412,940
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,020,630**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 249,350
Changes of assumptions	$ 0	$ 129,652
Net difference between projected and actual earnings on investments	$ 271,251	$ 0
Changes in proportionate share	$ 2,831,820	$ 70,714
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,103,071	$ 449,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,653,355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,182,559
2nd Fiscal Year	1,284,963
3rd Fiscal Year	100,270
4th Fiscal Year	85,563
5th Fiscal Year	0
Thereafter	0
Total	$ 2,653,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11366993%
Employer's proportionate share at MD		0.08389447%
Employer's proportionate share of system NOL/(A) at prior MD	$	(219,651)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,944)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(199,105)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,495)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,194)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,475
Changes of assumptions	$ 0	$ 9,086
Net difference between projected and actual earnings on investments	$ 19,010	$ 0
Changes in proportionate share	$ 30,360	$ 887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,370	$ 27,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,922

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,874)
2nd Fiscal Year	10,771
3rd Fiscal Year	7,027
4th Fiscal Year	5,997
5th Fiscal Year	0
Thereafter	0
Total	$ 21,922

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04292920%
Employer's proportionate share at MD		0.03946438%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,660)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,934)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,825
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,221
Changes of assumptions	$ 0	$ 4,274
Net difference between projected and actual earnings on investments	$ 8,943	$ 0
Changes in proportionate share	$ 3,533	$ 52
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,476	$ 12,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,209)
2nd Fiscal Year	11
3rd Fiscal Year	3,306
4th Fiscal Year	2,821
5th Fiscal Year	0
Thereafter	0
Total	$ (71)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00647876%
Employer's proportionate share at MD		0.00264655%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,519)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,393)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,281)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,944
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 551
Changes of assumptions	$ 0	$ 287
Net difference between projected and actual earnings on investments	$ 600	$ 0
Changes in proportionate share	$ 3,909	$ 148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,509	$ 986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,523

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,387
2nd Fiscal Year	1,725
3rd Fiscal Year	222
4th Fiscal Year	189
5th Fiscal Year	0
Thereafter	0
Total	$ 3,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08024130%
Employer's proportionate share at MD		0.05037134%
Employer's proportionate share of system NOL/(A) at prior MD	$	(155,055)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,637)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(82,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(119,545)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,508)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,460
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**952**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,492
Changes of assumptions	$ 0	$ 5,456
Net difference between projected and actual earnings on investments	$ 11,414	$ 0
Changes in proportionate share	$ 31,876	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,290	$ 15,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,342

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,097
2nd Fiscal Year	12,425
3rd Fiscal Year	4,219
4th Fiscal Year	3,600
5th Fiscal Year	0
Thereafter	0
Total	$ 27,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04260408%
Employer's proportionate share at MD		0.01092143%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,326)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,254)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,579)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,511
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,275
Changes of assumptions	$ 0	$ 1,183
Net difference between projected and actual earnings on investments	$ 2,475	$ 0
Changes in proportionate share	$ 32,380	$ 905
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,855	$ 4,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,492

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,037
2nd Fiscal Year	14,759
3rd Fiscal Year	915
4th Fiscal Year	781
5th Fiscal Year	0
Thereafter	0
Total	$ 30,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01842438%
Employer's proportionate share at MD		0.01447558%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,603)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,813)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,355)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,744)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,016
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,728)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,015
Changes of assumptions	$ 0	$ 1,568
Net difference between projected and actual earnings on investments	$ 3,280	$ 0
Changes in proportionate share	$ 4,053	$ 205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,333	$ 4,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,545

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (983)
2nd Fiscal Year	1,281
3rd Fiscal Year	1,213
4th Fiscal Year	1,035
5th Fiscal Year	0
Thereafter	0
Total	$ 2,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00977300%
Employer's proportionate share at MD		0.00919774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,885)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,741)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,829)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,014)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,646)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,916
Changes of assumptions	$ 0	$ 996
Net difference between projected and actual earnings on investments	$ 2,084	$ 0
Changes in proportionate share	$ 697	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,781	$ 2,924
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)
1st Fiscal Year	$ (1,472)
2nd Fiscal Year	(99)
3rd Fiscal Year	770
4th Fiscal Year	657
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00562909%
Employer's proportionate share at MD		0.00272281%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,548)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,462)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,347
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**455**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 567
Changes of assumptions	$ 0	$ 295
Net difference between projected and actual earnings on investments	$ 617	$ 0
Changes in proportionate share	$ 2,963	$ 141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,580	$ 1,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 878
2nd Fiscal Year	1,276
3rd Fiscal Year	228
4th Fiscal Year	195
5th Fiscal Year	0
Thereafter	0
Total	$ 2,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.40890071%
Employer's proportionate share at MD		0.10230739%
Employer's proportionate share of system NOL/(A) at prior MD	$	(790,144)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(208,462)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(168,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(242,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,529)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	160,001
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**126,472**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,311
Changes of assumptions	$ 0	$ 11,081
Net difference between projected and actual earnings on investments	$ 23,183	$ 0
Changes in proportionate share	$ 313,263	$ 6,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 336,446	$ 38,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 298,029

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 138,921
2nd Fiscal Year	143,225
3rd Fiscal Year	8,570
4th Fiscal Year	7,313
5th Fiscal Year	0
Thereafter	0
Total	$ 298,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04619607%
Employer's proportionate share at MD		0.02964946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,267)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,774)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,717)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,057)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,176
Changes of assumptions	$ 0	$ 3,211
Net difference between projected and actual earnings on investments	$ 6,718	$ 0
Changes in proportionate share	$ 16,968	$ 949
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,686	$ 10,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,350

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)
1st Fiscal Year	$ 1,996
2nd Fiscal Year	6,751
3rd Fiscal Year	2,484
4th Fiscal Year	2,119
5th Fiscal Year	0
Thereafter	0
Total	$ 13,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04491788%
Employer's proportionate share at MD		0.01701079%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,798)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,661)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,371)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,575)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,314
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,739**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,543
Changes of assumptions	$ 0	$ 1,842
Net difference between projected and actual earnings on investments	$ 3,855	$ 0
Changes in proportionate share	$ 28,460	$ 761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,315	$ 6,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,169

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,834
2nd Fiscal Year	12,693
3rd Fiscal Year	1,425
4th Fiscal Year	1,216
5th Fiscal Year	0
Thereafter	0
Total	$ 26,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01447506%
Employer's proportionate share at MD		0.00788948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,076)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,724)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,586)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,510
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**924**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,643
Changes of assumptions	$ 0	$ 854
Net difference between projected and actual earnings on investments	$ 1,788	$ 0
Changes in proportionate share	$ 6,785	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,573	$ 2,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,977
2nd Fiscal Year	2,856
3rd Fiscal Year	661
4th Fiscal Year	564
5th Fiscal Year	0
Thereafter	0
Total	$ 6,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05469207%
Employer's proportionate share at MD		0.08379886%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,685)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,749)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,851)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(198,878)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,578)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(42,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,455
Changes of assumptions	$ 0	$ 9,076
Net difference between projected and actual earnings on investments	$ 18,989	$ 0
Changes in proportionate share	$ 650	$ 29,678
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,639	$ 56,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,570)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,046)
2nd Fiscal Year	(17,534)
3rd Fiscal Year	7,019
4th Fiscal Year	5,990
5th Fiscal Year	0
Thereafter	0
Total	$ (36,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06904275%
Employer's proportionate share at MD		0.04252777%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,416)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,655)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,930)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,938)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,514
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,859
Changes of assumptions	$ 0	$ 4,606
Net difference between projected and actual earnings on investments	$ 9,637	$ 0
Changes in proportionate share	$ 27,036	$ 493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,673	$ 13,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,715

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)
1st Fiscal Year	$ 5,139
2nd Fiscal Year	10,974
3rd Fiscal Year	3,562
4th Fiscal Year	3,040
5th Fiscal Year	0
Thereafter	0
Total	$ 22,715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00135349%
Employer's proportionate share at MD		0.00038965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,615)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(925)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(128)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	560
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81
Changes of assumptions	$ 0	$ 42
Net difference between projected and actual earnings on investments	$ 88	$ 0
Changes in proportionate share	$ 1,028	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,116	$ 123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 993

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 480
2nd Fiscal Year	453
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00339006%
Employer's proportionate share at MD		0.00317111%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,551)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,526)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(802)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 661
Changes of assumptions	$ 0	$ 343
Net difference between projected and actual earnings on investments	$ 719	$ 0
Changes in proportionate share	$ 344	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,063	$ 1,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 59

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (414)
2nd Fiscal Year	(19)
3rd Fiscal Year	266
4th Fiscal Year	227
5th Fiscal Year	0
Thereafter	0
Total	$ 59

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04229782%
Employer's proportionate share at MD		0.03673575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,853)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,184)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,439
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,600)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,652
Changes of assumptions	$ 0	$ 3,979
Net difference between projected and actual earnings on investments	$ 8,324	$ 0
Changes in proportionate share	$ 5,671	$ 334
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,995	$ 11,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,030

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,786)
2nd Fiscal Year	1,113
3rd Fiscal Year	3,077
4th Fiscal Year	2,626
5th Fiscal Year	0
Thereafter	0
Total	$ 2,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00090055%
Employer's proportionate share at MD		0.00114834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,889)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(383)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 239
Changes of assumptions	$ 0	$ 124
Net difference between projected and actual earnings on investments	$ 260	$ 0
Changes in proportionate share	$ 139	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 399	$ 616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (240)
2nd Fiscal Year	(155)
3rd Fiscal Year	96
4th Fiscal Year	82
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08760296%
Employer's proportionate share at MD		0.08542616%
Employer's proportionate share of system NOL/(A) at prior MD	$	(169,281)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(174,065)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(140,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(202,740)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,997)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,766
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,231)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,794
Changes of assumptions	$ 0	$ 9,252
Net difference between projected and actual earnings on investments	$ 19,357	$ 0
Changes in proportionate share	$ 3,142	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,499	$ 27,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,347)
2nd Fiscal Year	(2,462)
3rd Fiscal Year	7,156
4th Fiscal Year	6,106
5th Fiscal Year	0
Thereafter	0
Total	$ (4,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00277749%
Employer's proportionate share at MD		0.00336137%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(238)
o Differences 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	$ 700
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 762	$ 0
Changes in proportionate share	$ 40	$ 595
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 802	$ 1,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (959)
2nd Fiscal Year	(420)
3rd Fiscal Year	282
4th Fiscal Year	240
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02045079%
Employer's proportionate share at MD		0.01996475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,518)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,680)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,543)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	119
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,159
Changes of assumptions	$ 0	$ 2,162
Net difference between projected and actual earnings on investments	$ 4,524	$ 0
Changes in proportionate share	$ 506	$ 143
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,030	$ 6,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,434)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,913)
2nd Fiscal Year	(620)
3rd Fiscal Year	1,672
4th Fiscal Year	1,427
5th Fiscal Year	0
Thereafter	0
Total	$ (1,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06774523%
Employer's proportionate share at MD		0.06309523%
Employer's proportionate share of system NOL/(A) at prior MD	$	(130,908)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(128,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(149,742)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,678)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,247
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,431)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,143
Changes of assumptions	$ 0	$ 6,834
Net difference between projected and actual earnings on investments	$ 14,297	$ 0
Changes in proportionate share	$ 4,778	$ 108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,075	$ 20,085
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)
1st Fiscal Year	$ (10,386)
2nd Fiscal Year	(418)
3rd Fiscal Year	5,285
4th Fiscal Year	4,510
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08816688%
Employer's proportionate share at MD		0.07859917%
Employer's proportionate share of system NOL/(A) at prior MD	$	(170,370)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(160,154)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(129,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(186,537)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,403
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,356)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,372
Changes of assumptions	$ 0	$ 8,513
Net difference between projected and actual earnings on investments	$ 17,810	$ 0
Changes in proportionate share	$ 9,756	$ 182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,566	$ 25,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,499

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,011)
2nd Fiscal Year	1,308
3rd Fiscal Year	6,584
4th Fiscal Year	5,618
5th Fiscal Year	0
Thereafter	0
Total	$ 2,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.30013271%
Employer's proportionate share at MD		0.26167301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(579,965)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(533,185)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(430,458)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(621,022)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(85,758)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,471
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(68,287)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54,507
Changes of assumptions	$ 0	$ 28,341
Net difference between projected and actual earnings on investments	$ 59,294	$ 0
Changes in proportionate share	$ 39,214	$ 1,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 98,508	$ 84,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,714

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,308)
2nd Fiscal Year	7,400
3rd Fiscal Year	21,919
4th Fiscal Year	18,704
5th Fiscal Year	0
Thereafter	0
Total	$ 13,714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03423040%
Employer's proportionate share at MD		0.03924927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,145)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(79,974)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,149)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,863)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,016)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,879)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,176
Changes of assumptions	$ 0	$ 4,251
Net difference between projected and actual earnings on investments	$ 8,894	$ 0
Changes in proportionate share	$ 0	$ 5,376
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,894	$ 17,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,904)
2nd Fiscal Year	(4,098)
3rd Fiscal Year	3,288
4th Fiscal Year	2,805
5th Fiscal Year	0
Thereafter	0
Total	$ (8,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04257546%
Employer's proportionate share at MD		0.01368528%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,271)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,885)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,513)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,479)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,922
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**10,437**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,851
Changes of assumptions	$ 0	$ 1,482
Net difference between projected and actual earnings on investments	$ 3,101	$ 0
Changes in proportionate share	$ 29,514	$ 836
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,615	$ 5,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,446

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)
1st Fiscal Year	$ 12,020
2nd Fiscal Year	13,302
3rd Fiscal Year	1,146
4th Fiscal Year	978
5th Fiscal Year	0
Thereafter	0
Total	$ 27,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03486180%
Employer's proportionate share at MD		0.03132268%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,366)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,526)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,337)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,161
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,104)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,525
Changes of assumptions	$ 0	$ 3,393
Net difference between projected and actual earnings on investments	$ 7,098	$ 0
Changes in proportionate share	$ 4,069	$ 18
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,167	$ 9,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,231

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,064)
2nd Fiscal Year	433
3rd Fiscal Year	2,624
4th Fiscal Year	2,239
5th Fiscal Year	0
Thereafter	0
Total	$ 1,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05892840%
Employer's proportionate share at MD		0.04416482%
Employer's proportionate share of system NOL/(A) at prior MD	$	(113,871)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,990)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,815)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,474)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,130
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,344)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,200
Changes of assumptions	$ 0	$ 4,783
Net difference between projected and actual earnings on investments	$ 10,008	$ 0
Changes in proportionate share	$ 15,522	$ 72
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,530	$ 14,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,475

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)
1st Fiscal Year	$ (696)
2nd Fiscal Year	5,314
3rd Fiscal Year	3,699
4th Fiscal Year	3,157
5th Fiscal Year	0
Thereafter	0
Total	$ 11,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00293518%
Employer's proportionate share at MD		0.00268696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,672)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,475)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,377)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(816)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 560
Changes of assumptions	$ 0	$ 291
Net difference between projected and actual earnings on investments	$ 609	$ 0
Changes in proportionate share	$ 254	$ 42
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 863	$ 893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (30)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (451)
2nd Fiscal Year	4
3rd Fiscal Year	225
4th Fiscal Year	192
5th Fiscal Year	0
Thereafter	0
Total	$ (30)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00537926%
Employer's proportionate share at MD		0.00297833%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,395)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,069)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,068)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(976)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,729
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**753**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 620
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 675	$ 0
Changes in proportionate share	$ 3,347	$ 54
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,022	$ 997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,025

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,445
2nd Fiscal Year	1,118
3rd Fiscal Year	249
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ 3,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09821427%
Employer's proportionate share at MD		0.05242193%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,785)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,235)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,412)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,680
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,920
Changes of assumptions	$ 0	$ 5,678
Net difference between projected and actual earnings on investments	$ 11,879	$ 0
Changes in proportionate share	$ 46,694	$ 905
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58,573	$ 17,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 41,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,102
2nd Fiscal Year	19,830
3rd Fiscal Year	4,391
4th Fiscal Year	3,747
5th Fiscal Year	0
Thereafter	0
Total	$ 41,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02469037%
Employer's proportionate share at MD		0.01665606%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,711)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,938)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,529)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,459)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,067
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,392)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,469
Changes of assumptions	$ 0	$ 1,804
Net difference between projected and actual earnings on investments	$ 3,774	$ 0
Changes in proportionate share	$ 8,192	$ 277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,966	$ 5,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,416

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 675
2nd Fiscal Year	3,155
3rd Fiscal Year	1,395
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ 6,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00581383%
Employer's proportionate share at MD		0.00446427%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,344)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,595)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	638
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(825)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 930
Changes of assumptions	$ 0	$ 484
Net difference between projected and actual earnings on investments	$ 1,012	$ 0
Changes in proportionate share	$ 1,393	$ 104
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,405	$ 1,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 887

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (260)
2nd Fiscal Year	454
3rd Fiscal Year	374
4th Fiscal Year	319
5th Fiscal Year	0
Thereafter	0
Total	$ 887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00276358%
Employer's proportionate share at MD		0.00101641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(333)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**506**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 212
Changes of assumptions	$ 0	$ 110
Net difference between projected and actual earnings on investments	$ 230	$ 0
Changes in proportionate share	$ 1,787	$ 128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,017	$ 450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 620
2nd Fiscal Year	789
3rd Fiscal Year	85
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ 1,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01268847%
Employer's proportionate share at MD		0.00932243%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,519)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,995)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,336)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,125)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,195
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,860)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,942
Changes of assumptions	$ 0	$ 1,010
Net difference between projected and actual earnings on investments	$ 2,112	$ 0
Changes in proportionate share	$ 3,451	$ 693
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,563	$ 3,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,918

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)
1st Fiscal Year	$ (700)
2nd Fiscal Year	1,172
3rd Fiscal Year	781
4th Fiscal Year	666
5th Fiscal Year	0
Thereafter	0
Total	$ 1,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01926362%
Employer's proportionate share at MD		0.01604627%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,224)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,696)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,082)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,687
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,572)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,342
Changes of assumptions	$ 0	$ 1,738
Net difference between projected and actual earnings on investments	$ 3,636	$ 0
Changes in proportionate share	$ 3,362	$ 36
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,998	$ 5,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,882

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,494)
2nd Fiscal Year	885
3rd Fiscal Year	1,344
4th Fiscal Year	1,147
5th Fiscal Year	0
Thereafter	0
Total	$ 1,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04360022%
Employer's proportionate share at MD		0.03571509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(72,773)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,752)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(84,762)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,219
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,486)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,440
Changes of assumptions	$ 0	$ 3,868
Net difference between projected and actual earnings on investments	$ 8,093	$ 0
Changes in proportionate share	$ 8,175	$ 62
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,268	$ 11,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,898

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,964)
2nd Fiscal Year	2,318
3rd Fiscal Year	2,992
4th Fiscal Year	2,553
5th Fiscal Year	0
Thereafter	0
Total	$ 4,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00849979%
Employer's proportionate share at MD		0.00450216%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,425)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,685)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,104
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 938
Changes of assumptions	$ 0	$ 488
Net difference between projected and actual earnings on investments	$ 1,020	$ 0
Changes in proportionate share	$ 4,085	$ 69
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,105	$ 1,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,177
2nd Fiscal Year	1,735
3rd Fiscal Year	377
4th Fiscal Year	322
5th Fiscal Year	0
Thereafter	0
Total	$ 3,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01848368%
Employer's proportionate share at MD		0.01857630%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,851)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,087)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,088)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	531
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,557)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,869
Changes of assumptions	$ 0	$ 2,012
Net difference between projected and actual earnings on investments	$ 4,209	$ 0
Changes in proportionate share	$ 901	$ 145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,110	$ 6,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (916)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,055)
2nd Fiscal Year	(745)
3rd Fiscal Year	1,556
4th Fiscal Year	1,328
5th Fiscal Year	0
Thereafter	0
Total	$ (916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02243497%
Employer's proportionate share at MD		0.02042091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,352)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,464)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,693)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	970
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,723)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,254
Changes of assumptions	$ 0	$ 2,212
Net difference between projected and actual earnings on investments	$ 4,627	$ 0
Changes in proportionate share	$ 2,054	$ 153
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,681	$ 6,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,207)
2nd Fiscal Year	100
3rd Fiscal Year	1,711
4th Fiscal Year	1,460
5th Fiscal Year	0
Thereafter	0
Total	$ 62

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00154613%
Employer's proportionate share at MD		0.00285363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,988)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(935)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(647)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,582)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 594
Changes of assumptions	$ 0	$ 309
Net difference between projected and actual earnings on investments	$ 647	$ 0
Changes in proportionate share	$ 102	$ 1,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 749	$ 2,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,491)

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)
1st Fiscal Year	$ (1,193)
2nd Fiscal Year	(742)
3rd Fiscal Year	239
4th Fiscal Year	204
5th Fiscal Year	0
Thereafter	0
Total	$ (1,491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01158547%
Employer's proportionate share at MD		0.00967890%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,387)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,722)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,971)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	695
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,016
Changes of assumptions	$ 0	$ 1,048
Net difference between projected and actual earnings on investments	$ 2,193	$ 0
Changes in proportionate share	$ 1,945	$ 202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,138	$ 3,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (1,127)
2nd Fiscal Year	497
3rd Fiscal Year	811
4th Fiscal Year	692
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01299017%
Employer's proportionate share at MD		0.00431615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,102)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,795)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,243)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,266
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 899
Changes of assumptions	$ 0	$ 467
Net difference between projected and actual earnings on investments	$ 978	$ 0
Changes in proportionate share	$ 8,844	$ 375
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,822	$ 1,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,081

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)
1st Fiscal Year	$ 3,435
2nd Fiscal Year	3,975
3rd Fiscal Year	362
4th Fiscal Year	309
5th Fiscal Year	0
Thereafter	0
Total	$ 8,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00727088%
Employer's proportionate share at MD		0.00229291%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,050)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,672)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,442)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,551
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 478
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 5,076	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,596	$ 808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,788

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)
1st Fiscal Year	$ 2,130
2nd Fiscal Year	2,302
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 4,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04629394%
Employer's proportionate share at MD		0.01828949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,457)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,267)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,406)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,964
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,810
Changes of assumptions	$ 0	$ 1,981
Net difference between projected and actual earnings on investments	$ 4,144	$ 0
Changes in proportionate share	$ 28,807	$ 43
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,951	$ 5,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,117

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,501
2nd Fiscal Year	12,777
3rd Fiscal Year	1,532
4th Fiscal Year	1,307
5th Fiscal Year	0
Thereafter	0
Total	$ 27,117

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00649196%
Employer's proportionate share at MD		0.00227860%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,408)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,250
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,503**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 475
Changes of assumptions	$ 0	$ 247
Net difference between projected and actual earnings on investments	$ 516	$ 0
Changes in proportionate share	$ 4,425	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,941	$ 741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,200

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,896
2nd Fiscal Year	1,951
3rd Fiscal Year	191
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ 4,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01228832%
Employer's proportionate share at MD		0.01158452%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,493)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,797)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	346
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,413
Changes of assumptions	$ 0	$ 1,255
Net difference between projected and actual earnings on investments	$ 2,625	$ 0
Changes in proportionate share	$ 836	$ 24
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,461	$ 3,692
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)
1st Fiscal Year	$ (1,892)
2nd Fiscal Year	(138)
3rd Fiscal Year	970
4th Fiscal Year	828
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00567064%
Employer's proportionate share at MD		0.00338354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,894)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,030)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,109)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,061
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 705
Changes of assumptions	$ 0	$ 366
Net difference between projected and actual earnings on investments	$ 767	$ 0
Changes in proportionate share	$ 2,332	$ 117
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,099	$ 1,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,911

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 433
2nd Fiscal Year	953
3rd Fiscal Year	283
4th Fiscal Year	242
5th Fiscal Year	0
Thereafter	0
Total	$ 1,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00659308%
Employer's proportionate share at MD		0.00542156%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,867)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,777)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,075
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,129
Changes of assumptions	$ 0	$ 587
Net difference between projected and actual earnings on investments	$ 1,229	$ 0
Changes in proportionate share	$ 1,636	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,865	$ 1,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70)
2nd Fiscal Year	376
3rd Fiscal Year	454
4th Fiscal Year	388
5th Fiscal Year	0
Thereafter	0
Total	$ 1,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00194982%
Employer's proportionate share at MD		0.00277942%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,663)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(911)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(522)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,433)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 579
Changes of assumptions	$ 0	$ 301
Net difference between projected and actual earnings on investments	$ 630	$ 0
Changes in proportionate share	$ 0	$ 938
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 630	$ 1,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,188)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,093)
2nd Fiscal Year	(527)
3rd Fiscal Year	233
4th Fiscal Year	199
5th Fiscal Year	0
Thereafter	0
Total	$ (1,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01512607%
Employer's proportionate share at MD		0.00870242%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,229)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,732)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,653)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,852)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,574
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,813
Changes of assumptions	$ 0	$ 943
Net difference between projected and actual earnings on investments	$ 1,972	$ 0
Changes in proportionate share	$ 6,734	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,706	$ 2,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,943

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)
1st Fiscal Year	$ 1,839
2nd Fiscal Year	2,754
3rd Fiscal Year	729
4th Fiscal Year	622
5th Fiscal Year	0
Thereafter	0
Total	$ 5,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01092537%
Employer's proportionate share at MD		0.00646455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,342)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,119)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,713
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**594**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,347
Changes of assumptions	$ 0	$ 700
Net difference between projected and actual earnings on investments	$ 1,465	$ 0
Changes in proportionate share	$ 4,789	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,254	$ 2,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,207

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,303
2nd Fiscal Year	1,901
3rd Fiscal Year	541
4th Fiscal Year	462
5th Fiscal Year	0
Thereafter	0
Total	$ 4,207

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00483741%
Employer's proportionate share at MD		0.00380118%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,348)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,745)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,021)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,246)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	238
o Differences 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	$ 792
Changes of assumptions	$ 0	$ 412
Net difference between projected and actual earnings on investments	$ 861	$ 0
Changes in proportionate share	$ 1,056	$ 273
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,917	$ 1,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 440

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (465)
2nd Fiscal Year	316
3rd Fiscal Year	318
4th Fiscal Year	272
5th Fiscal Year	0
Thereafter	0
Total	$ 440

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00094320%
Employer's proportionate share at MD		0.00052252%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,823)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,065)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,240)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(171)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	121
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 109
Changes of assumptions	$ 0	$ 57
Net difference between projected and actual earnings on investments	$ 118	$ 0
Changes in proportionate share	$ 432	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 550	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 23
2nd Fiscal Year	170
3rd Fiscal Year	44
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00794345%
Employer's proportionate share at MD		0.00502389%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,350)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,237)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,264)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,923)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,046
Changes of assumptions	$ 0	$ 544
Net difference between projected and actual earnings on investments	$ 1,138	$ 0
Changes in proportionate share	$ 2,977	$ 326
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,115	$ 1,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,199

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 248
2nd Fiscal Year	1,171
3rd Fiscal Year	421
4th Fiscal Year	359
5th Fiscal Year	0
Thereafter	0
Total	$ 2,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00265531%
Employer's proportionate share at MD		0.00002940%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,321
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6
Changes of assumptions	$ 0	$ 3
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 2,683	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,690	$ 120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,570

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,308
2nd Fiscal Year	1,257
3rd Fiscal Year	2
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 2,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00449806%
Employer's proportionate share at MD		0.00378765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,692)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,241)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(904)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 789
Changes of assumptions	$ 0	$ 410
Net difference between projected and actual earnings on investments	$ 858	$ 0
Changes in proportionate share	$ 725	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,583	$ 1,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (404)
2nd Fiscal Year	185
3rd Fiscal Year	317
4th Fiscal Year	271
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00082170%
Employer's proportionate share at MD		0.00062378%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,271)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,026)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,480)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(204)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	113
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 130
Changes of assumptions	$ 0	$ 68
Net difference between projected and actual earnings on investments	$ 141	$ 0
Changes in proportionate share	$ 213	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 354	$ 198
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)
1st Fiscal Year	$ (10)
2nd Fiscal Year	70
3rd Fiscal Year	52
4th Fiscal Year	45
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00655148%
Employer's proportionate share at MD		0.00576765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,660)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,752)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,688)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,890)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	178
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,712)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,201
Changes of assumptions	$ 0	$ 625
Net difference between projected and actual earnings on investments	$ 1,307	$ 0
Changes in proportionate share	$ 820	$ 304
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,127	$ 2,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,006)
2nd Fiscal Year	107
3rd Fiscal Year	483
4th Fiscal Year	412
5th Fiscal Year	0
Thereafter	0
Total	$ (3)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00909140%
Employer's proportionate share at MD		0.00481948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,820)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,438)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,579)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,233
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**654**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,004
Changes of assumptions	$ 0	$ 522
Net difference between projected and actual earnings on investments	$ 1,092	$ 0
Changes in proportionate share	$ 4,356	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,448	$ 1,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,311
2nd Fiscal Year	1,861
3rd Fiscal Year	404
4th Fiscal Year	344
5th Fiscal Year	0
Thereafter	0
Total	$ 3,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00505896%
Employer's proportionate share at MD		0.00070602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,439)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,676)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(231)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,431
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,200**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 147
Changes of assumptions	$ 0	$ 76
Net difference between projected and actual earnings on investments	$ 160	$ 0
Changes in proportionate share	$ 4,560	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,720	$ 230
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)
1st Fiscal Year	$ 2,298
2nd Fiscal Year	2,082
3rd Fiscal Year	59
4th Fiscal Year	50
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02590416%
Employer's proportionate share at MD		0.00779718%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,056)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,888)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,505)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,555)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,771
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,624
Changes of assumptions	$ 0	$ 845
Net difference between projected and actual earnings on investments	$ 1,767	$ 0
Changes in proportionate share	$ 18,482	$ 999
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,249	$ 3,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,781

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)
1st Fiscal Year	$ 7,245
2nd Fiscal Year	8,326
3rd Fiscal Year	653
4th Fiscal Year	557
5th Fiscal Year	0
Thereafter	0
Total	$ 16,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00149714%
Employer's proportionate share at MD		0.00153956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,893)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,533)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,654)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(505)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(505)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 321
Changes of assumptions	$ 0	$ 167
Net difference between projected and actual earnings on investments	$ 349	$ 0
Changes in proportionate share	$ 32	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 381	$ 535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (312)
2nd Fiscal Year	(81)
3rd Fiscal Year	129
4th Fiscal Year	110
5th Fiscal Year	0
Thereafter	0
Total	$ (154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00687559%
Employer's proportionate share at MD		0.00685514%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,286)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,968)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,277)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,269)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,320)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,428
Changes of assumptions	$ 0	$ 742
Net difference between projected and actual earnings on investments	$ 1,553	$ 0
Changes in proportionate share	$ 21	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,574	$ 2,201
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)
1st Fiscal Year	$ (1,411)
2nd Fiscal Year	(280)
3rd Fiscal Year	574
4th Fiscal Year	490
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04922296%
Employer's proportionate share at MD		0.04273580%
Employer's proportionate share of system NOL/(A) at prior MD	$	(95,117)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(87,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(70,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,424)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,006)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,109
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,897)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,902
Changes of assumptions	$ 0	$ 4,629
Net difference between projected and actual earnings on investments	$ 9,684	$ 0
Changes in proportionate share	$ 6,615	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,299	$ 13,784
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)
1st Fiscal Year	$ (5,436)
2nd Fiscal Year	1,316
3rd Fiscal Year	3,580
4th Fiscal Year	3,055
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00899631%
Employer's proportionate share at MD		0.00687354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,384)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,006)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,307)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,253)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,315
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,432
Changes of assumptions	$ 0	$ 744
Net difference between projected and actual earnings on investments	$ 1,558	$ 0
Changes in proportionate share	$ 2,290	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,848	$ 2,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,672

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (142)
2nd Fiscal Year	747
3rd Fiscal Year	576
4th Fiscal Year	491
5th Fiscal Year	0
Thereafter	0
Total	$ 1,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00713672%
Employer's proportionate share at MD		0.00377162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,685)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,696
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 786
Changes of assumptions	$ 0	$ 408
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 3,432	$ 128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,287	$ 1,322
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)
1st Fiscal Year	$ 926
2nd Fiscal Year	1,453
3rd Fiscal Year	316
4th Fiscal Year	270
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00434132%
Employer's proportionate share at MD		0.00392162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,389)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,991)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,285)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	129
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,156)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 817
Changes of assumptions	$ 0	$ 425
Net difference between projected and actual earnings on investments	$ 889	$ 0
Changes in proportionate share	$ 428	$ 83
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,317	$ 1,325
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)
1st Fiscal Year	$ (647)
2nd Fiscal Year	30
3rd Fiscal Year	328
4th Fiscal Year	280
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00161509%
Employer's proportionate share at MD		0.00122508%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,121)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,496)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,015)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,907)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	259
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 255
Changes of assumptions	$ 0	$ 133
Net difference between projected and actual earnings on investments	$ 278	$ 0
Changes in proportionate share	$ 461	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 739	$ 391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 348

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13
2nd Fiscal Year	144
3rd Fiscal Year	103
4th Fiscal Year	88
5th Fiscal Year	0
Thereafter	0
Total	$ 348

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00226803%
Employer's proportionate share at MD		0.00183455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,738)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,018)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,354)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(601)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	164
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 382
Changes of assumptions	$ 0	$ 199
Net difference between projected and actual earnings on investments	$ 416	$ 0
Changes in proportionate share	$ 442	$ 60
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 858	$ 641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 217

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (196)
2nd Fiscal Year	128
3rd Fiscal Year	154
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01461810%
Employer's proportionate share at MD		0.00973032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,247)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,189)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,330
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**141**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,027
Changes of assumptions	$ 0	$ 1,054
Net difference between projected and actual earnings on investments	$ 2,205	$ 0
Changes in proportionate share	$ 5,236	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,441	$ 3,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 894
2nd Fiscal Year	1,956
3rd Fiscal Year	815
4th Fiscal Year	696
5th Fiscal Year	0
Thereafter	0
Total	$ 4,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00134993%
Employer's proportionate share at MD		0.00072096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,609)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,186)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,711)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 150
Changes of assumptions	$ 0	$ 78
Net difference between projected and actual earnings on investments	$ 163	$ 0
Changes in proportionate share	$ 659	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 822	$ 235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 199
2nd Fiscal Year	277
3rd Fiscal Year	60
4th Fiscal Year	52
5th Fiscal Year	0
Thereafter	0
Total	$ 587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00028675%
Employer's proportionate share at MD		0.00079313%
Employer's proportionate share of system NOL/(A) at prior MD	$	(554)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,882)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(260)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(279)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 165
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 180	$ 0
Changes in proportionate share	$ 28	$ 522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 208	$ 773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (565)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (413)
2nd Fiscal Year	(275)
3rd Fiscal Year	66
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ (565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00341400%
Employer's proportionate share at MD		0.00304736%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,597)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,209)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,013)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,232)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(999)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 635
Changes of assumptions	$ 0	$ 330
Net difference between projected and actual earnings on investments	$ 691	$ 0
Changes in proportionate share	$ 389	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,080	$ 965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 115

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (407)
2nd Fiscal Year	49
3rd Fiscal Year	255
4th Fiscal Year	218
5th Fiscal Year	0
Thereafter	0
Total	$ 115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00818037%
Employer's proportionate share at MD		0.00425278%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,807)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,394)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,381
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**987**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 886
Changes of assumptions	$ 0	$ 461
Net difference between projected and actual earnings on investments	$ 964	$ 0
Changes in proportionate share	$ 4,403	$ 13
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,367	$ 1,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,007

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,592
2nd Fiscal Year	1,755
3rd Fiscal Year	356
4th Fiscal Year	304
5th Fiscal Year	0
Thereafter	0
Total	$ 4,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00505789%
Employer's proportionate share at MD		0.00447166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,111)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,356)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,612)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,465)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	264
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,201)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 931
Changes of assumptions	$ 0	$ 484
Net difference between projected and actual earnings on investments	$ 1,013	$ 0
Changes in proportionate share	$ 620	$ 18
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,633	$ 1,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 200

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (591)
2nd Fiscal Year	96
3rd Fiscal Year	375
4th Fiscal Year	320
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00452789%
Employer's proportionate share at MD		0.00155686%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(510)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,544
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 324
Changes of assumptions	$ 0	$ 169
Net difference between projected and actual earnings on investments	$ 353	$ 0
Changes in proportionate share	$ 3,030	$ 48
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,383	$ 541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,842

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,234
2nd Fiscal Year	1,366
3rd Fiscal Year	130
4th Fiscal Year	111
5th Fiscal Year	0
Thereafter	0
Total	$ 2,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00045363%
Employer's proportionate share at MD		0.00028461%
Employer's proportionate share of system NOL/(A) at prior MD	$	(877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(580)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(468)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(675)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(93)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	74
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 31
Net difference between projected and actual earnings on investments	$ 64	$ 0
Changes in proportionate share	$ 176	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 240	$ 121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10
2nd Fiscal Year	65
3rd Fiscal Year	24
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02153219%
Employer's proportionate share at MD		0.00955562%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,608)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,471)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,678)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,132)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,406
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,990
Changes of assumptions	$ 0	$ 1,035
Net difference between projected and actual earnings on investments	$ 2,165	$ 0
Changes in proportionate share	$ 13,307	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,472	$ 3,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,447

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,486
2nd Fiscal Year	5,478
3rd Fiscal Year	800
4th Fiscal Year	683
5th Fiscal Year	0
Thereafter	0
Total	$ 12,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02577483%
Employer's proportionate share at MD		0.01351734%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,806)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,236)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,080)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,430)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,205
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,775**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,816
Changes of assumptions	$ 0	$ 1,464
Net difference between projected and actual earnings on investments	$ 3,063	$ 0
Changes in proportionate share	$ 12,498	$ 431
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,561	$ 4,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,850

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,437
2nd Fiscal Year	5,315
3rd Fiscal Year	1,132
4th Fiscal Year	966
5th Fiscal Year	0
Thereafter	0
Total	$ 10,850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00175589%
Employer's proportionate share at MD		0.00200170%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,393)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,293)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,751)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(656)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(40)
o Differences 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	$ 417
Changes of assumptions	$ 0	$ 217
Net difference between projected and actual earnings on investments	$ 454	$ 0
Changes in proportionate share	$ 106	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 560	$ 887
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)
1st Fiscal Year	$ (445)
2nd Fiscal Year	(193)
3rd Fiscal Year	168
4th Fiscal Year	143
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00896257%
Employer's proportionate share at MD		0.00773098%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,319)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,718)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	375
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,610
Changes of assumptions	$ 0	$ 837
Net difference between projected and actual earnings on investments	$ 1,752	$ 0
Changes in proportionate share	$ 1,274	$ 277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,026	$ 2,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 302

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,145)
2nd Fiscal Year	246
3rd Fiscal Year	648
4th Fiscal Year	553
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00421343%
Employer's proportionate share at MD		0.00132461%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,699)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,144)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(434)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,516
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,082**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 276
Changes of assumptions	$ 0	$ 143
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 2,957	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,257	$ 425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,832

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,286
2nd Fiscal Year	1,340
3rd Fiscal Year	111
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ 2,832

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00817729%
Employer's proportionate share at MD		0.00381486%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,801)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,773)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,054)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,250)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,385
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 795
Changes of assumptions	$ 0	$ 413
Net difference between projected and actual earnings on investments	$ 864	$ 0
Changes in proportionate share	$ 4,613	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,477	$ 1,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,694
2nd Fiscal Year	1,960
3rd Fiscal Year	320
4th Fiscal Year	273
5th Fiscal Year	0
Thereafter	0
Total	$ 4,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00916033%
Employer's proportionate share at MD		0.00833447%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,701)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,780)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,731)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	728
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,736
Changes of assumptions	$ 0	$ 903
Net difference between projected and actual earnings on investments	$ 1,889	$ 0
Changes in proportionate share	$ 1,154	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,043	$ 2,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (964)
2nd Fiscal Year	74
3rd Fiscal Year	698
4th Fiscal Year	596
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02239148%
Employer's proportionate share at MD		0.00640307%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,533)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,196)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,162
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,334
Changes of assumptions	$ 0	$ 694
Net difference between projected and actual earnings on investments	$ 1,451	$ 0
Changes in proportionate share	$ 16,324	$ 555
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,775	$ 2,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,192

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,796
2nd Fiscal Year	7,403
3rd Fiscal Year	536
4th Fiscal Year	458
5th Fiscal Year	0
Thereafter	0
Total	$ 15,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00185505%
Employer's proportionate share at MD		0.00158154%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,753)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(518)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(466)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 329
Changes of assumptions	$ 0	$ 171
Net difference between projected and actual earnings on investments	$ 358	$ 0
Changes in proportionate share	$ 282	$ 126
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 640	$ 626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (285)
2nd Fiscal Year	53
3rd Fiscal Year	132
4th Fiscal Year	113
5th Fiscal Year	0
Thereafter	0
Total	$ 14

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00192184%
Employer's proportionate share at MD		0.00377256%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,206)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,953)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(959)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 786
Changes of assumptions	$ 0	$ 409
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 46	$ 1,887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 901	$ 3,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,181)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,718)
2nd Fiscal Year	(1,048)
3rd Fiscal Year	316
4th Fiscal Year	270
5th Fiscal Year	0
Thereafter	0
Total	$ (2,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00316964%
Employer's proportionate share at MD		0.00144427%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,428)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(473)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	996
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**523**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 301
Changes of assumptions	$ 0	$ 156
Net difference between projected and actual earnings on investments	$ 327	$ 0
Changes in proportionate share	$ 1,840	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,167	$ 466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,701

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)
1st Fiscal Year	$ 698
2nd Fiscal Year	779
3rd Fiscal Year	121
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ 1,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00460257%
Employer's proportionate share at MD		0.00442008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,006)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,490)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,449)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,473)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 921
Changes of assumptions	$ 0	$ 479
Net difference between projected and actual earnings on investments	$ 1,002	$ 0
Changes in proportionate share	$ 186	$ 124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,188	$ 1,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (336)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (912)
2nd Fiscal Year	(110)
3rd Fiscal Year	370
4th Fiscal Year	316
5th Fiscal Year	0
Thereafter	0
Total	$ (336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00669452%
Employer's proportionate share at MD		0.00418328%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,524)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,882)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,928)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,371)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,510
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 871
Changes of assumptions	$ 0	$ 453
Net difference between projected and actual earnings on investments	$ 948	$ 0
Changes in proportionate share	$ 2,923	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,871	$ 1,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,516

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)
1st Fiscal Year	$ 796
2nd Fiscal Year	1,070
3rd Fiscal Year	350
4th Fiscal Year	299
5th Fiscal Year	0
Thereafter	0
Total	$ 2,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00388444%
Employer's proportionate share at MD		0.00174728%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,506)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,560)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,147)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,053
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 364
Changes of assumptions	$ 0	$ 189
Net difference between projected and actual earnings on investments	$ 396	$ 0
Changes in proportionate share	$ 2,179	$ 54
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,575	$ 607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,968

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 741
2nd Fiscal Year	955
3rd Fiscal Year	146
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ 1,968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00101178%
Employer's proportionate share at MD		0.00099534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,028)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,637)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,362)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(326)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(357)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	207
Changes of assumptions	$	0	$	108
Net difference between projected and actual earnings on investments	$	226	$	0
Changes in proportionate share	$	25	$	7
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	251	$	322
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(192)
2nd Fiscal Year		(34)
3rd Fiscal Year		83
4th Fiscal Year		71
5th Fiscal Year		0
Thereafter		0
Total	$	(71)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00477802%
Employer's proportionate share at MD		0.00305821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,233)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	869
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 637
Changes of assumptions	$ 0	$ 331
Net difference between projected and actual earnings on investments	$ 693	$ 0
Changes in proportionate share	$ 1,768	$ 101
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,461	$ 1,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,392

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 224
2nd Fiscal Year	693
3rd Fiscal Year	256
4th Fiscal Year	219
5th Fiscal Year	0
Thereafter	0
Total	$ 1,392

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00929644%
Employer's proportionate share at MD		0.00538099%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,964)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,852)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,771)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,764)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,995
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,121
Changes of assumptions	$ 0	$ 583
Net difference between projected and actual earnings on investments	$ 1,219	$ 0
Changes in proportionate share	$ 3,992	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,211	$ 1,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,437

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 944
2nd Fiscal Year	1,659
3rd Fiscal Year	451
4th Fiscal Year	385
5th Fiscal Year	0
Thereafter	0
Total	$ 3,437

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00224275%
Employer's proportionate share at MD		0.00082364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,334)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,678)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,355)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(270)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172
Changes of assumptions	$ 0	$ 89
Net difference between projected and actual earnings on investments	$ 187	$ 0
Changes in proportionate share	$ 1,582	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,769	$ 263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,506

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 714
2nd Fiscal Year	664
3rd Fiscal Year	69
4th Fiscal Year	59
5th Fiscal Year	0
Thereafter	0
Total	$ 1,506

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00926266%
Employer's proportionate share at MD		0.00868921%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,294)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,848)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	213
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,635)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,810
Changes of assumptions	$ 0	$ 941
Net difference between projected and actual earnings on investments	$ 1,969	$ 0
Changes in proportionate share	$ 584	$ 81
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,553	$ 2,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (279)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,533)
2nd Fiscal Year	(95)
3rd Fiscal Year	728
4th Fiscal Year	621
5th Fiscal Year	0
Thereafter	0
Total	$ (279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02798150%
Employer's proportionate share at MD		0.00990973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,070)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,519)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,873
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,064
Changes of assumptions	$ 0	$ 1,073
Net difference between projected and actual earnings on investments	$ 2,246	$ 0
Changes in proportionate share	$ 19,043	$ 76
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,289	$ 3,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,076

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,170
2nd Fiscal Year	8,367
3rd Fiscal Year	830
4th Fiscal Year	708
5th Fiscal Year	0
Thereafter	0
Total	$ 18,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02832140%
Employer's proportionate share at MD		0.01785125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,727)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,374)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,366)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,850)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,977
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(873)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,718
Changes of assumptions	$ 0	$ 1,933
Net difference between projected and actual earnings on investments	$ 4,045	$ 0
Changes in proportionate share	$ 10,686	$ 706
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,731	$ 6,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,374

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)
1st Fiscal Year	$ 1,361
2nd Fiscal Year	4,241
3rd Fiscal Year	1,495
4th Fiscal Year	1,276
5th Fiscal Year	0
Thereafter	0
Total	$ 8,374

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09365014%
Employer's proportionate share at MD		0.08739437%
Employer's proportionate share of system NOL/(A) at prior MD	$	(180,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,075)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(207,411)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,642)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,622
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,020)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,204
Changes of assumptions	$ 0	$ 9,466
Net difference between projected and actual earnings on investments	$ 19,803	$ 0
Changes in proportionate share	$ 6,378	$ 946
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,181	$ 28,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,435)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,270)
2nd Fiscal Year	(732)
3rd Fiscal Year	7,320
4th Fiscal Year	6,247
5th Fiscal Year	0
Thereafter	0
Total	$ (2,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00405266%
Employer's proportionate share at MD		0.00051245%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,831)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(843)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,216)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(168)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,728
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 107
Changes of assumptions	$ 0	$ 56
Net difference between projected and actual earnings on investments	$ 116	$ 0
Changes in proportionate share	$ 3,610	$ 188
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,726	$ 351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,375

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,626
2nd Fiscal Year	1,670
3rd Fiscal Year	43
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ 3,375

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00111298%
Employer's proportionate share at MD		0.00064202%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,056)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(210)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	192
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 145	$ 0
Changes in proportionate share	$ 480	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 625	$ 238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 387

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 91
2nd Fiscal Year	198
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 387

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00252077%
Employer's proportionate share at MD		0.00175089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,871)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(574)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	456
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 365
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 397	$ 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)	$ 1,258	$ 555
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)
1st Fiscal Year	$ 126
2nd Fiscal Year	305
3rd Fiscal Year	147
4th Fiscal Year	125
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00611716%
Employer's proportionate share at MD		0.00620903%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,821)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,652)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,736)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,035)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(212)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,247)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,293
Changes of assumptions	$ 0	$ 672
Net difference between projected and actual earnings on investments	$ 1,407	$ 0
Changes in proportionate share	$ 3	$ 267
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,410	$ 2,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (1,464)
2nd Fiscal Year	(322)
3rd Fiscal Year	520
4th Fiscal Year	444
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00088303%
Employer's proportionate share at MD		0.00267705%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(960)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,837)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 558
Changes of assumptions	$ 0	$ 290
Net difference between projected and actual earnings on investments	$ 607	$ 0
Changes in proportionate share	$ 1	$ 1,832
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 608	$ 2,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,508)
2nd Fiscal Year	(980)
3rd Fiscal Year	224
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (2,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00092546%
Employer's proportionate share at MD		0.00091877%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,788)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,872)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,511)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,180)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	48
o Differences 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	$ 191
Changes of assumptions	$ 0	$ 100
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 61	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 292
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)
1st Fiscal Year	$ (136)
2nd Fiscal Year	(30)
3rd Fiscal Year	77
4th Fiscal Year	66
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00077599%
Employer's proportionate share at MD		0.00044877%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,499)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(914)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,065)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	153
o Differences 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	$ 93
Changes of assumptions	$ 0	$ 49
Net difference between projected and actual earnings on investments	$ 102	$ 0
Changes in proportionate share	$ 337	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 439	$ 175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 264

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58
2nd Fiscal Year	136
3rd Fiscal Year	38
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01131231%
Employer's proportionate share at MD		0.00785882%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,859)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,013)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,651)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,576)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,089)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,637
Changes of assumptions	$ 0	$ 851
Net difference between projected and actual earnings on investments	$ 1,781	$ 0
Changes in proportionate share	$ 3,521	$ 220
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,302	$ 2,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,594

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 55
2nd Fiscal Year	1,318
3rd Fiscal Year	658
4th Fiscal Year	562
5th Fiscal Year	0
Thereafter	0
Total	$ 2,594

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00807913%
Employer's proportionate share at MD		0.01157005%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,612)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,033)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,459)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,792)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,956)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,748)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,410
Changes of assumptions	$ 0	$ 1,253
Net difference between projected and actual earnings on investments	$ 2,622	$ 0
Changes in proportionate share	$ 0	$ 3,609
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,622	$ 7,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,650)

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)
1st Fiscal Year	$ (4,269)
2nd Fiscal Year	(2,178)
3rd Fiscal Year	969
4th Fiscal Year	827
5th Fiscal Year	0
Thereafter	0
Total	$ (4,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00639203%
Employer's proportionate share at MD		0.00375275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,352)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,647)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,173)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,906)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,230)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,585
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 782
Changes of assumptions	$ 0	$ 406
Net difference between projected and actual earnings on investments	$ 850	$ 0
Changes in proportionate share	$ 2,894	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,744	$ 1,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,556

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 838
2nd Fiscal Year	1,136
3rd Fiscal Year	314
4th Fiscal Year	268
5th Fiscal Year	0
Thereafter	0
Total	$ 2,556

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00364196%
Employer's proportionate share at MD		0.00395323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,038)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,055)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,382)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,296)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(48)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,344)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 823
Changes of assumptions	$ 0	$ 428
Net difference between projected and actual earnings on investments	$ 896	$ 0
Changes in proportionate share	$ 121	$ 317
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,017	$ 1,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (551)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (861)
2nd Fiscal Year	(304)
3rd Fiscal Year	331
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ (551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00093941%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,815)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	441
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**441**

	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	$	958	$	49
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	958	$	49
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	909

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	458
2nd Fiscal Year		451
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00226470%
Employer's proportionate share at MD		0.00064296%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,310)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,526)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	762
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 1,654	$ 88
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,800	$ 292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,508

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 657
2nd Fiscal Year	751
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 1,508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00130518%
Employer's proportionate share at MD		0.00036009%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,522)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(734)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**382**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75
Changes of assumptions	$ 0	$ 39
Net difference between projected and actual earnings on investments	$ 82	$ 0
Changes in proportionate share	$ 965	$ 10
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,047	$ 124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 923

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 425
2nd Fiscal Year	442
3rd Fiscal Year	30
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00070551%
Employer's proportionate share at MD		0.00038823%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,363)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(791)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(921)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(127)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	138
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81
Changes of assumptions	$ 0	$ 42
Net difference between projected and actual earnings on investments	$ 88	$ 0
Changes in proportionate share	$ 325	$ 40
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 413	$ 163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 55
2nd Fiscal Year	135
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00145245%
Employer's proportionate share at MD		0.00146880%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,807)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,993)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,486)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(482)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 306
Changes of assumptions	$ 0	$ 159
Net difference between projected and actual earnings on investments	$ 333	$ 0
Changes in proportionate share	$ 27	$ 22
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 360	$ 487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (127)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (288)
2nd Fiscal Year	(67)
3rd Fiscal Year	123
4th Fiscal Year	105
5th Fiscal Year	0
Thereafter	0
Total	$ (127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00201956%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,042
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,042**

	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	$ 2,059	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,059	$ 39
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,020

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)
1st Fiscal Year	$ 1,049
2nd Fiscal Year	971
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00277180%
Employer's proportionate share at MD		0.00268224%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,356)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,465)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(879)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	137
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(742)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 559
Changes of assumptions	$ 0	$ 291
Net difference between projected and actual earnings on investments	$ 608	$ 0
Changes in proportionate share	$ 204	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 812	$ 852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (396)
2nd Fiscal Year	(60)
3rd Fiscal Year	225
4th Fiscal Year	192
5th Fiscal Year	0
Thereafter	0
Total	$ (40)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00783034%
Employer's proportionate share at MD		0.00415230%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,932
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 865
Changes of assumptions	$ 0	$ 450
Net difference between projected and actual earnings on investments	$ 941	$ 0
Changes in proportionate share	$ 3,750	$ 24
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,691	$ 1,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,352

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,108
2nd Fiscal Year	1,599
3rd Fiscal Year	348
4th Fiscal Year	297
5th Fiscal Year	0
Thereafter	0
Total	$ 3,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00110299%
Employer's proportionate share at MD		0.00128153%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,611)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(420)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(168)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(588)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	267
Changes of assumptions	$	0	$	139
Net difference between projected and actual earnings on investments	$	290	$	0
Changes in proportionate share	$	2	$	255
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	292	$	661
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(369)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(421)
2nd Fiscal Year		(146)
3rd Fiscal Year		107
4th Fiscal Year		92
5th Fiscal Year		0
Thereafter		0
Total	$	(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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02237838%
Employer's proportionate share at MD		0.02020706%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,243)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,957)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	922
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,700)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,209
Changes of assumptions	$ 0	$ 2,189
Net difference between projected and actual earnings on investments	$ 4,579	$ 0
Changes in proportionate share	$ 2,230	$ 247
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,809	$ 6,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (3,149)
2nd Fiscal Year	177
3rd Fiscal Year	1,693
4th Fiscal Year	1,444
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00506505%
Employer's proportionate share at MD		0.00309028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,788)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,013)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,096
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**83**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 644
Changes of assumptions	$ 0	$ 335
Net difference between projected and actual earnings on investments	$ 700	$ 0
Changes in proportionate share	$ 2,044	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,744	$ 979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,765

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 461
2nd Fiscal Year	825
3rd Fiscal Year	259
4th Fiscal Year	221
5th Fiscal Year	0
Thereafter	0
Total	$ 1,765

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00056077%
Employer's proportionate share at MD		0.00030301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(719)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(99)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**24**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 63
Changes of assumptions	$ 0	$ 33
Net difference between projected and actual earnings on investments	$ 69	$ 0
Changes in proportionate share	$ 264	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 333	$ 99
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73
2nd Fiscal Year	113
3rd Fiscal Year	25
4th Fiscal Year	22
5th Fiscal Year	0
Thereafter	0
Total	$ 234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00488490%
Employer's proportionate share at MD		0.00271526%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,439)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,533)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,467)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(890)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,081
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**191**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 566
Changes of assumptions	$ 0	$ 294
Net difference between projected and actual earnings on investments	$ 615	$ 0
Changes in proportionate share	$ 2,214	$ 90
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,829	$ 950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,879

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)
1st Fiscal Year	$ 531
2nd Fiscal Year	927
3rd Fiscal Year	227
4th Fiscal Year	194
5th Fiscal Year	0
Thereafter	0
Total	$ 1,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02915515%
Employer's proportionate share at MD		0.03021349%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,338)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,705)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,902)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,003)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,905)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,294
Changes of assumptions	$ 0	$ 3,272
Net difference between projected and actual earnings on investments	$ 6,846	$ 0
Changes in proportionate share	$ 0	$ 1,490
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,846	$ 11,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,210)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,081)
2nd Fiscal Year	(1,819)
3rd Fiscal Year	2,531
4th Fiscal Year	2,160
5th Fiscal Year	0
Thereafter	0
Total	$ (4,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00720404%
Employer's proportionate share at MD		0.00138483%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,822)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,287)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(454)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,026
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,572**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 288
Changes of assumptions	$ 0	$ 150
Net difference between projected and actual earnings on investments	$ 314	$ 0
Changes in proportionate share	$ 5,933	$ 56
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,247	$ 494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,753

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)
1st Fiscal Year	$ 2,791
2nd Fiscal Year	2,747
3rd Fiscal Year	116
4th Fiscal Year	99
5th Fiscal Year	0
Thereafter	0
Total	$ 5,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00090109%
Employer's proportionate share at MD		0.00050569%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(166)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**46**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 105
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 115	$ 0
Changes in proportionate share	$ 404	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 519	$ 166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 353

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 104
2nd Fiscal Year	170
3rd Fiscal Year	42
4th Fiscal Year	36
5th Fiscal Year	0
Thereafter	0
Total	$ 353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00069466%
Employer's proportionate share at MD		0.00020017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(329)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(475)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	276
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42
Changes of assumptions	$ 0	$ 22
Net difference between projected and actual earnings on investments	$ 45	$ 0
Changes in proportionate share	$ 518	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 563	$ 65
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)
1st Fiscal Year	$ 238
2nd Fiscal Year	230
3rd Fiscal Year	17
4th Fiscal Year	14
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00496798%
Employer's proportionate share at MD		0.00273963%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,582)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,507)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(898)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 571
Changes of assumptions	$ 0	$ 297
Net difference between projected and actual earnings on investments	$ 621	$ 0
Changes in proportionate share	$ 2,352	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,973	$ 879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,094

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 702
2nd Fiscal Year	967
3rd Fiscal Year	229
4th Fiscal Year	196
5th Fiscal Year	0
Thereafter	0
Total	$ 2,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00202230%
Employer's proportionate share at MD		0.00113796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,908)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,319)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,872)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,701)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(373)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	493
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 237
Changes of assumptions	$ 0	$ 123
Net difference between projected and actual earnings on investments	$ 258	$ 0
Changes in proportionate share	$ 912	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,170	$ 360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 810

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 252
2nd Fiscal Year	381
3rd Fiscal Year	95
4th Fiscal Year	81
5th Fiscal Year	0
Thereafter	0
Total	$ 810

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02680215%
Employer's proportionate share at MD		0.01862363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,199)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,103)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,955
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,148)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,879
Changes of assumptions	$ 0	$ 2,017
Net difference between projected and actual earnings on investments	$ 4,220	$ 0
Changes in proportionate share	$ 8,884	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,104	$ 5,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,208

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)
1st Fiscal Year	$ 1,103
2nd Fiscal Year	3,213
3rd Fiscal Year	1,560
4th Fiscal Year	1,331
5th Fiscal Year	0
Thereafter	0
Total	$ 7,208

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00161640%
Employer's proportionate share at MD		0.00132602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,702)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(61)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(496)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 276
Changes of assumptions	$ 0	$ 144
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 302	$ 218
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 602	$ 638
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)
1st Fiscal Year	$ (306)
2nd Fiscal Year	65
3rd Fiscal Year	111
4th Fiscal Year	95
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01933124%
Employer's proportionate share at MD		0.01598274%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,355)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,931)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,238)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,597)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,329
Changes of assumptions	$ 0	$ 1,731
Net difference between projected and actual earnings on investments	$ 3,622	$ 0
Changes in proportionate share	$ 3,425	$ 27
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,047	$ 5,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,960

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,465)
2nd Fiscal Year	943
3rd Fiscal Year	1,339
4th Fiscal Year	1,142
5th Fiscal Year	0
Thereafter	0
Total	$ 1,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02587288%
Employer's proportionate share at MD		0.02311762%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,996)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,105)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,029)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,864)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,576)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,335
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,815
Changes of assumptions	$ 0	$ 2,504
Net difference between projected and actual earnings on investments	$ 5,238	$ 0
Changes in proportionate share	$ 2,853	$ 52
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,091	$ 7,371
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)
1st Fiscal Year	$ (3,229)
2nd Fiscal Year	360
3rd Fiscal Year	1,936
4th Fiscal Year	1,652
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.29849820%
Employer's proportionate share at MD		0.19551218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(576,806)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(398,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(321,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(464,004)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(64,075)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	53,181
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,894)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,726
Changes of assumptions	$ 0	$ 21,176
Net difference between projected and actual earnings on investments	$ 44,303	$ 0
Changes in proportionate share	$ 105,210	$ 2,860
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 149,513	$ 64,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 84,751

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,149
2nd Fiscal Year	41,251
3rd Fiscal Year	16,377
4th Fiscal Year	13,975
5th Fiscal Year	0
Thereafter	0
Total	$ 84,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06864685%
Employer's proportionate share at MD		0.03962524%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,740)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,184)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,042)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,986)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,327
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,254
Changes of assumptions	$ 0	$ 4,292
Net difference between projected and actual earnings on investments	$ 8,979	$ 0
Changes in proportionate share	$ 29,591	$ 931
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,570	$ 13,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,093

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,673
2nd Fiscal Year	12,268
3rd Fiscal Year	3,319
4th Fiscal Year	2,832
5th Fiscal Year	0
Thereafter	0
Total	$ 25,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01193020%
Employer's proportionate share at MD		0.00544829%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,053)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,101)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,930)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,786)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,175
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,389**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,135
Changes of assumptions	$ 0	$ 590
Net difference between projected and actual earnings on investments	$ 1,235	$ 0
Changes in proportionate share	$ 6,609	$ 146
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,844	$ 1,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,973

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,236
2nd Fiscal Year	2,891
3rd Fiscal Year	456
4th Fiscal Year	389
5th Fiscal Year	0
Thereafter	0
Total	$ 5,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00600268%
Employer's proportionate share at MD		0.00442920%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,599)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,512)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,452)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	693
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(759)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 923
Changes of assumptions	$ 0	$ 480
Net difference between projected and actual earnings on investments	$ 1,004	$ 0
Changes in proportionate share	$ 1,605	$ 69
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,609	$ 1,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,137

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (121)
2nd Fiscal Year	571
3rd Fiscal Year	371
4th Fiscal Year	317
5th Fiscal Year	0
Thereafter	0
Total	$ 1,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00708488%
Employer's proportionate share at MD		0.00432542%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,691)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,813)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,115)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,265)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,418)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,537
o Differences 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	$ 901
Changes of assumptions	$ 0	$ 468
Net difference between projected and actual earnings on investments	$ 980	$ 0
Changes in proportionate share	$ 2,881	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,861	$ 1,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,492

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 665
2nd Fiscal Year	1,155
3rd Fiscal Year	362
4th Fiscal Year	309
5th Fiscal Year	0
Thereafter	0
Total	$ 2,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00265662%
Employer's proportionate share at MD		0.00497027%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,134)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,127)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,629)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,035
Changes of assumptions	$ 0	$ 538
Net difference between projected and actual earnings on investments	$ 1,126	$ 0
Changes in proportionate share	$ 21	$ 2,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,147	$ 3,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,785)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,233)
2nd Fiscal Year	(1,324)
3rd Fiscal Year	416
4th Fiscal Year	355
5th Fiscal Year	0
Thereafter	0
Total	$ (2,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00223014%
Employer's proportionate share at MD		0.00169696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,458)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,027)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(556)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	209
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(347)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 353
Changes of assumptions	$ 0	$ 184
Net difference between projected and actual earnings on investments	$ 385	$ 0
Changes in proportionate share	$ 543	$ 57
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 928	$ 594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 334

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (110)
2nd Fiscal Year	180
3rd Fiscal Year	142
4th Fiscal Year	121
5th Fiscal Year	0
Thereafter	0
Total	$ 334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00967396%
Employer's proportionate share at MD		0.00659978%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,694)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,663)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,163)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,548
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(615)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,375
Changes of assumptions	$ 0	$ 715
Net difference between projected and actual earnings on investments	$ 1,495	$ 0
Changes in proportionate share	$ 3,134	$ 108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,629	$ 2,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 211
2nd Fiscal Year	1,196
3rd Fiscal Year	553
4th Fiscal Year	472
5th Fiscal Year	0
Thereafter	0
Total	$ 2,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00281066%
Employer's proportionate share at MD		0.00213645%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,431)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,353)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(700)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	208
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(492)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 445
Changes of assumptions	$ 0	$ 231
Net difference between projected and actual earnings on investments	$ 484	$ 0
Changes in proportionate share	$ 687	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,171	$ 758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 413

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (147)
2nd Fiscal Year	228
3rd Fiscal Year	179
4th Fiscal Year	153
5th Fiscal Year	0
Thereafter	0
Total	$ 413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00393632%
Employer's proportionate share at MD		0.00116076%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,606)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,365)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,755)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,372
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**992**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 242
Changes of assumptions	$ 0	$ 126
Net difference between projected and actual earnings on investments	$ 263	$ 0
Changes in proportionate share	$ 2,832	$ 132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,095	$ 500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,135
2nd Fiscal Year	1,280
3rd Fiscal Year	97
4th Fiscal Year	83
5th Fiscal Year	0
Thereafter	0
Total	$ 2,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10545040%
Employer's proportionate share at MD		0.02390037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(203,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,699)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,317)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,722)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	42,993
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**35,160**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,978
Changes of assumptions	$ 0	$ 2,589
Net difference between projected and actual earnings on investments	$ 5,416	$ 0
Changes in proportionate share	$ 83,150	$ 571
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 88,566	$ 8,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 80,428

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 38,382
2nd Fiscal Year	38,335
3rd Fiscal Year	2,002
4th Fiscal Year	1,708
5th Fiscal Year	0
Thereafter	0
Total	$ 80,428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02844408%
Employer's proportionate share at MD		0.02026147%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,285)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,086)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,640)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,039
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,601)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,221
Changes of assumptions	$ 0	$ 2,194
Net difference between projected and actual earnings on investments	$ 4,591	$ 0
Changes in proportionate share	$ 8,344	$ 365
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,935	$ 6,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,155

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59)
2nd Fiscal Year	3,068
3rd Fiscal Year	1,697
4th Fiscal Year	1,448
5th Fiscal Year	0
Thereafter	0
Total	$ 6,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02969519%
Employer's proportionate share at MD		0.01608306%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,382)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,771)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,457)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,271)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,151
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,880**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,350
Changes of assumptions	$ 0	$ 1,742
Net difference between projected and actual earnings on investments	$ 3,644	$ 0
Changes in proportionate share	$ 14,024	$ 29
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,668	$ 5,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,547

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,138
2nd Fiscal Year	5,912
3rd Fiscal Year	1,347
4th Fiscal Year	1,150
5th Fiscal Year	0
Thereafter	0
Total	$ 12,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04071251%
Employer's proportionate share at MD		0.04653085%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,671)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(94,811)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(110,431)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,249)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,565)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,814)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,692
Changes of assumptions	$ 0	$ 5,040
Net difference between projected and actual earnings on investments	$ 10,544	$ 0
Changes in proportionate share	$ 0	$ 6,259
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,544	$ 20,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,447)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,877)
2nd Fiscal Year	(4,794)
3rd Fiscal Year	3,898
4th Fiscal Year	3,326
5th Fiscal Year	0
Thereafter	0
Total	$ (10,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00232303%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,313
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,313**

	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	$ 2,421	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,421	$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,419

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,292
2nd Fiscal Year	1,127
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00598480%
Employer's proportionate share at MD		0.00295333%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,018)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,009)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(968)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,645
o Differences 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	$ 615
Changes of assumptions	$ 0	$ 320
Net difference between projected and actual earnings on investments	$ 669	$ 0
Changes in proportionate share	$ 3,102	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,771	$ 935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,836

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,037
2nd Fiscal Year	1,341
3rd Fiscal Year	247
4th Fiscal Year	211
5th Fiscal Year	0
Thereafter	0
Total	$ 2,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06073823%
Employer's proportionate share at MD		0.03449269%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,368)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(70,282)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,861)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,304)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,253
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,185
Changes of assumptions	$ 0	$ 3,736
Net difference between projected and actual earnings on investments	$ 7,816	$ 0
Changes in proportionate share	$ 26,830	$ 811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,646	$ 11,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,914

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,409
2nd Fiscal Year	11,150
3rd Fiscal Year	2,889
4th Fiscal Year	2,465
5th Fiscal Year	0
Thereafter	0
Total	$ 22,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03956953%
Employer's proportionate share at MD		0.01889409%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,463)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,499)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,841)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,192)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,984**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,936
Changes of assumptions	$ 0	$ 2,046
Net difference between projected and actual earnings on investments	$ 4,281	$ 0
Changes in proportionate share	$ 21,108	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,389	$ 6,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,388

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,261
2nd Fiscal Year	9,194
3rd Fiscal Year	1,583
4th Fiscal Year	1,351
5th Fiscal Year	0
Thereafter	0
Total	$ 19,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00810556%
Employer's proportionate share at MD		0.00854235%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,663)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,273)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,800)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,786)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,779
Changes of assumptions	$ 0	$ 925
Net difference between projected and actual earnings on investments	$ 1,936	$ 0
Changes in proportionate share	$ 216	$ 446
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,152	$ 3,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (998)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,773)
2nd Fiscal Year	(552)
3rd Fiscal Year	716
4th Fiscal Year	611
5th Fiscal Year	0
Thereafter	0
Total	$ (998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07153686%
Employer's proportionate share at MD		0.05605109%
Employer's proportionate share of system NOL/(A) at prior MD	$	(138,235)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,210)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,025)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,370)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,229
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,141)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,676
Changes of assumptions	$ 0	$ 6,071
Net difference between projected and actual earnings on investments	$ 12,701	$ 0
Changes in proportionate share	$ 15,855	$ 1,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,556	$ 19,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,481

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,221)
2nd Fiscal Year	5,001
3rd Fiscal Year	4,695
4th Fiscal Year	4,006
5th Fiscal Year	0
Thereafter	0
Total	$ 9,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00151558%
Employer's proportionate share at MD		0.00022517%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,929)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(459)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(534)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47
Changes of assumptions	$ 0	$ 24
Net difference between projected and actual earnings on investments	$ 51	$ 0
Changes in proportionate share	$ 1,316	$ 361
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,367	$ 432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 935

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 318
2nd Fiscal Year	582
3rd Fiscal Year	19
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ 935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00472449%
Employer's proportionate share at MD		0.00249402%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,129)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,919)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(817)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,083
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 520
Changes of assumptions	$ 0	$ 270
Net difference between projected and actual earnings on investments	$ 565	$ 0
Changes in proportionate share	$ 2,291	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,856	$ 958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,898

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 554
2nd Fiscal Year	957
3rd Fiscal Year	209
4th Fiscal Year	178
5th Fiscal Year	0
Thereafter	0
Total	$ 1,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00078052%
Employer's proportionate share at MD		0.00044075%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,508)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(898)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(725)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,046)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(144)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	119
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 100	$ 0
Changes in proportionate share	$ 350	$ 66
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 450	$ 206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34
2nd Fiscal Year	141
3rd Fiscal Year	37
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00144415%
Employer's proportionate share at MD		0.00097192%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,980)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,599)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(319)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 0	$ 105
Net difference between projected and actual earnings on investments	$ 220	$ 0
Changes in proportionate share	$ 483	$ 51
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 703	$ 358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 12
2nd Fiscal Year	182
3rd Fiscal Year	81
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08149918%
Employer's proportionate share at MD		0.05046883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,486)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,835)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(119,776)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,554
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,513
Changes of assumptions	$ 0	$ 5,466
Net difference between projected and actual earnings on investments	$ 11,436	$ 0
Changes in proportionate share	$ 31,916	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,352	$ 16,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,352

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,628
2nd Fiscal Year	12,889
3rd Fiscal Year	4,227
4th Fiscal Year	3,607
5th Fiscal Year	0
Thereafter	0
Total	$ 27,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03233891%
Employer's proportionate share at MD		0.02979869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(62,490)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,019)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,720)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,766)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,668
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,207
Changes of assumptions	$ 0	$ 3,227
Net difference between projected and actual earnings on investments	$ 6,752	$ 0
Changes in proportionate share	$ 3,039	$ 71
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,791	$ 9,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,354)
2nd Fiscal Year	14
3rd Fiscal Year	2,496
4th Fiscal Year	2,130
5th Fiscal Year	0
Thereafter	0
Total	$ 286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00041945%
Employer's proportionate share at MD		0.00055790%
Employer's proportionate share of system NOL/(A) at prior MD	$	(811)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(183)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(79)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 126	$ 0
Changes in proportionate share	$ 0	$ 150
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 126	$ 326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (193)
2nd Fiscal Year	(93)
3rd Fiscal Year	47
4th Fiscal Year	40
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00010436%
Employer's proportionate share at MD		0.00010755%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(177)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(255)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22
Changes of assumptions	$ 0	$ 12
Net difference between projected and actual earnings on investments	$ 24	$ 0
Changes in proportionate share	$ 0	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24	$ 39
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)
1st Fiscal Year	$ (25)
2nd Fiscal Year	(7)
3rd Fiscal Year	9
4th Fiscal Year	8
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00160366%
Employer's proportionate share at MD		0.00135842%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,099)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,768)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,235)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,224)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(445)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	242
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 283
Changes of assumptions	$ 0	$ 147
Net difference between projected and actual earnings on investments	$ 308	$ 0
Changes in proportionate share	$ 350	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 658	$ 430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54)
2nd Fiscal Year	71
3rd Fiscal Year	114
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ 228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00047298%
Employer's proportionate share at MD		0.00028272%
Employer's proportionate share of system NOL/(A) at prior MD	$	(914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(576)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(671)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(93)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	165
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**72**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 31
Net difference between projected and actual earnings on investments	$ 64	$ 0
Changes in proportionate share	$ 256	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 320	$ 90
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 102
2nd Fiscal Year	85
3rd Fiscal Year	24
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00526506%
Employer's proportionate share at MD		0.01628748%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,174)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,655)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,338)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,674)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,012)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,393
Changes of assumptions	$ 0	$ 1,764
Net difference between projected and actual earnings on investments	$ 3,691	$ 0
Changes in proportionate share	$ 1,778	$ 11,346
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,469	$ 16,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,716)
2nd Fiscal Year	(5,846)
3rd Fiscal Year	1,364
4th Fiscal Year	1,164
5th Fiscal Year	0
Thereafter	0
Total	$ (11,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00176830%
Employer's proportionate share at MD		0.00227828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,642)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,407)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(197)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 475
Changes of assumptions	$ 0	$ 247
Net difference between projected and actual earnings on investments	$ 516	$ 0
Changes in proportionate share	$ 82	$ 520
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 598	$ 1,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (644)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (661)
2nd Fiscal Year	(336)
3rd Fiscal Year	191
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ (644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01497446%
Employer's proportionate share at MD		0.00929947%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,949)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,937
Changes of assumptions	$ 0	$ 1,007
Net difference between projected and actual earnings on investments	$ 2,107	$ 0
Changes in proportionate share	$ 5,807	$ 201
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,914	$ 3,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,769

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 994
2nd Fiscal Year	2,332
3rd Fiscal Year	779
4th Fiscal Year	665
5th Fiscal Year	0
Thereafter	0
Total	$ 4,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01813254%
Employer's proportionate share at MD		0.01606624%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,737)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,429)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,130)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	988
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,277)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,347
Changes of assumptions	$ 0	$ 1,740
Net difference between projected and actual earnings on investments	$ 3,641	$ 0
Changes in proportionate share	$ 2,107	$ 187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,748	$ 5,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 474

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,326)
2nd Fiscal Year	306
3rd Fiscal Year	1,346
4th Fiscal Year	1,148
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00066365%
Employer's proportionate share at MD		0.00034122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(695)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(810)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(112)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	177
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**65**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 77	$ 0
Changes in proportionate share	$ 336	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 413	$ 112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 107
2nd Fiscal Year	142
3rd Fiscal Year	29
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00452495%
Employer's proportionate share at MD		0.00136392%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,744)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(447)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,834
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,387**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 284
Changes of assumptions	$ 0	$ 148
Net difference between projected and actual earnings on investments	$ 309	$ 0
Changes in proportionate share	$ 3,363	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,672	$ 433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,239

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,545
2nd Fiscal Year	1,483
3rd Fiscal Year	114
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ 3,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.68853106%
Employer's proportionate share at MD		0.57850632%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,330,491)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,178,766)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(951,655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,372,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(189,593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	56,076
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(133,517)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 120,504
Changes of assumptions	$ 0	$ 62,657
Net difference between projected and actual earnings on investments	$ 131,088	$ 0
Changes in proportionate share	$ 112,358	$ 2,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 243,446	$ 185,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,216

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)
1st Fiscal Year	$ (60,199)
2nd Fiscal Year	28,607
3rd Fiscal Year	48,458
4th Fiscal Year	41,350
5th Fiscal Year	0
Thereafter	0
Total	$ 58,216

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01674474%
Employer's proportionate share at MD		0.00567755%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,357)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,569)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,340)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,474)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,861)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,228
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,367**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,183
Changes of assumptions	$ 0	$ 615
Net difference between projected and actual earnings on investments	$ 1,287	$ 0
Changes in proportionate share	$ 11,795	$ 75
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,082	$ 1,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,209

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)
1st Fiscal Year	$ 5,175
2nd Fiscal Year	5,152
3rd Fiscal Year	476
4th Fiscal Year	406
5th Fiscal Year	0
Thereafter	0
Total	$ 11,209

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04976313%
Employer's proportionate share at MD		0.03132504%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,160)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,266)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,799
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,525
Changes of assumptions	$ 0	$ 3,393
Net difference between projected and actual earnings on investments	$ 7,098	$ 0
Changes in proportionate share	$ 18,800	$ 851
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,898	$ 10,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,129

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)
1st Fiscal Year	$ 2,756
2nd Fiscal Year	7,511
3rd Fiscal Year	2,624
4th Fiscal Year	2,239
5th Fiscal Year	0
Thereafter	0
Total	$ 15,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02249665%
Employer's proportionate share at MD		0.02449836%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,472)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,300)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,141)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,029)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(520)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,549)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,103
Changes of assumptions	$ 0	$ 2,653
Net difference between projected and actual earnings on investments	$ 5,551	$ 0
Changes in proportionate share	$ 638	$ 2,070
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,189	$ 9,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,637)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,500)
2nd Fiscal Year	(1,940)
3rd Fiscal Year	2,052
4th Fiscal Year	1,751
5th Fiscal Year	0
Thereafter	0
Total	$ (3,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14722967%
Employer's proportionate share at MD		0.08330245%
Employer's proportionate share of system NOL/(A) at prior MD	$	(284,501)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(169,737)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(197,700)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	31,648
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,352
Changes of assumptions	$ 0	$ 9,022
Net difference between projected and actual earnings on investments	$ 18,876	$ 0
Changes in proportionate share	$ 65,236	$ 2,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 84,112	$ 28,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,191
2nd Fiscal Year	27,143
3rd Fiscal Year	6,978
4th Fiscal Year	5,954
5th Fiscal Year	0
Thereafter	0
Total	$ 55,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01755882%
Employer's proportionate share at MD		0.01713848%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,930)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,921)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,617)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,131
o Differences 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	$ 3,570
Changes of assumptions	$ 0	$ 1,856
Net difference between projected and actual earnings on investments	$ 3,884	$ 0
Changes in proportionate share	$ 1,673	$ 1,386
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,557	$ 6,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,255)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,270)
2nd Fiscal Year	(646)
3rd Fiscal Year	1,436
4th Fiscal Year	1,225
5th Fiscal Year	0
Thereafter	0
Total	$ (1,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10485240%
Employer's proportionate share at MD		0.04884404%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,613)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(99,525)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(115,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,008)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,282
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,174
Changes of assumptions	$ 0	$ 5,290
Net difference between projected and actual earnings on investments	$ 11,068	$ 0
Changes in proportionate share	$ 57,107	$ 59
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 68,175	$ 15,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,652

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,077
2nd Fiscal Year	24,991
3rd Fiscal Year	4,091
4th Fiscal Year	3,491
5th Fiscal Year	0
Thereafter	0
Total	$ 52,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03176824%
Employer's proportionate share at MD		0.00528209%
Employer's proportionate share of system NOL/(A) at prior MD	$	(61,388)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,763)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,536)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,731)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,588
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,100
Changes of assumptions	$ 0	$ 572
Net difference between projected and actual earnings on investments	$ 1,197	$ 0
Changes in proportionate share	$ 27,663	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,860	$ 1,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,699
2nd Fiscal Year	12,630
3rd Fiscal Year	442
4th Fiscal Year	378
5th Fiscal Year	0
Thereafter	0
Total	$ 27,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01414820%
Employer's proportionate share at MD		0.01607001%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,339)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,744)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,139)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(870)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,137)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,347
Changes of assumptions	$ 0	$ 1,741
Net difference between projected and actual earnings on investments	$ 3,641	$ 0
Changes in proportionate share	$ 248	$ 1,960
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,889	$ 7,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,159)

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)
1st Fiscal Year	$ (4,069)
2nd Fiscal Year	(1,584)
3rd Fiscal Year	1,346
4th Fiscal Year	1,149
5th Fiscal Year	0
Thereafter	0
Total	$ (3,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04185959%
Employer's proportionate share at MD		0.03794431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,888)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,052)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,809
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,626)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,904
Changes of assumptions	$ 0	$ 4,110
Net difference between projected and actual earnings on investments	$ 8,598	$ 0
Changes in proportionate share	$ 4,204	$ 66
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,802	$ 12,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,482)
2nd Fiscal Year	314
3rd Fiscal Year	3,178
4th Fiscal Year	2,712
5th Fiscal Year	0
Thereafter	0
Total	$ 722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00250743%
Employer's proportionate share at MD		0.00254308%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,845)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,182)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,035)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	25
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(808)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 530
Changes of assumptions	$ 0	$ 275
Net difference between projected and actual earnings on investments	$ 576	$ 0
Changes in proportionate share	$ 59	$ 40
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 635	$ 845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (210)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (485)
2nd Fiscal Year	(120)
3rd Fiscal Year	213
4th Fiscal Year	182
5th Fiscal Year	0
Thereafter	0
Total	$ (210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03511035%
Employer's proportionate share at MD		0.03070377%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,846)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(72,868)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	365
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,697)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,396
Changes of assumptions	$ 0	$ 3,325
Net difference between projected and actual earnings on investments	$ 6,957	$ 0
Changes in proportionate share	$ 4,562	$ 2,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,519	$ 12,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,022)
2nd Fiscal Year	613
3rd Fiscal Year	2,572
4th Fiscal Year	2,195
5th Fiscal Year	0
Thereafter	0
Total	$ (643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01340450%
Employer's proportionate share at MD		0.00351295%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,902)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,158)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,337)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,158
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 732
Changes of assumptions	$ 0	$ 380
Net difference between projected and actual earnings on investments	$ 796	$ 0
Changes in proportionate share	$ 10,086	$ 132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,882	$ 1,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,638

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)
1st Fiscal Year	$ 4,475
2nd Fiscal Year	4,617
3rd Fiscal Year	294
4th Fiscal Year	251
5th Fiscal Year	0
Thereafter	0
Total	$ 9,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00046461%
Employer's proportionate share at MD		0.00033917%
Employer's proportionate share of system NOL/(A) at prior MD	$	(898)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(691)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(805)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(111)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	57
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 77	$ 0
Changes in proportionate share	$ 129	$ 18
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 206	$ 126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 80

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18)
2nd Fiscal Year	46
3rd Fiscal Year	28
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 80

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00234367%
Employer's proportionate share at MD		0.00137115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,529)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(449)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	631
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**182**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 286
Changes of assumptions	$ 0	$ 149
Net difference between projected and actual earnings on investments	$ 311	$ 0
Changes in proportionate share	$ 1,036	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,347	$ 435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 912

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 286
2nd Fiscal Year	413
3rd Fiscal Year	115
4th Fiscal Year	98
5th Fiscal Year	0
Thereafter	0
Total	$ 912

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00400574%
Employer's proportionate share at MD		0.00236634%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,822)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,616)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	785
o Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 493
Changes of assumptions	$ 0	$ 256
Net difference between projected and actual earnings on investments	$ 536	$ 0
Changes in proportionate share	$ 1,671	$ 119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,207	$ 868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,339

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 290
2nd Fiscal Year	681
3rd Fiscal Year	198
4th Fiscal Year	169
5th Fiscal Year	0
Thereafter	0
Total	$ 1,339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00183923%
Employer's proportionate share at MD		0.00184555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,554)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,760)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,380)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(641)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 384
Changes of assumptions	$ 0	$ 200
Net difference between projected and actual earnings on investments	$ 418	$ 0
Changes in proportionate share	$ 0	$ 16
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 418	$ 600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (387)
2nd Fiscal Year	(82)
3rd Fiscal Year	155
4th Fiscal Year	132
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00579736%
Employer's proportionate share at MD		0.00542439%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,203)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,053)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,778)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	60
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,718)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,130
Changes of assumptions	$ 0	$ 588
Net difference between projected and actual earnings on investments	$ 1,229	$ 0
Changes in proportionate share	$ 381	$ 143
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,610	$ 1,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (251)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,032)
2nd Fiscal Year	(60)
3rd Fiscal Year	454
4th Fiscal Year	388
5th Fiscal Year	0
Thereafter	0
Total	$ (251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06528551%
Employer's proportionate share at MD		0.04410853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(126,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,876)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,682)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,456)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,376
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,080)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,188
Changes of assumptions	$ 0	$ 4,777
Net difference between projected and actual earnings on investments	$ 9,995	$ 0
Changes in proportionate share	$ 21,640	$ 895
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,635	$ 14,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,775

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)
1st Fiscal Year	$ 1,634
2nd Fiscal Year	8,293
3rd Fiscal Year	3,695
4th Fiscal Year	3,153
5th Fiscal Year	0
Thereafter	0
Total	$ 16,775

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01043433%
Employer's proportionate share at MD		0.01115352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,163)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,726)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,470)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(502)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,157)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,323
Changes of assumptions	$ 0	$ 1,208
Net difference between projected and actual earnings on investments	$ 2,527	$ 0
Changes in proportionate share	$ 0	$ 773
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,527	$ 4,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,777)

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)
1st Fiscal Year	$ (2,690)
2nd Fiscal Year	(818)
3rd Fiscal Year	934
4th Fiscal Year	797
5th Fiscal Year	0
Thereafter	0
Total	$ (1,777)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00192418%
Employer's proportionate share at MD		0.00148028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,718)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,513)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(198)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 308
Changes of assumptions	$ 0	$ 160
Net difference between projected and actual earnings on investments	$ 335	$ 0
Changes in proportionate share	$ 504	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 839	$ 468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 371

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17)
2nd Fiscal Year	158
3rd Fiscal Year	124
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ 371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01370197%
Employer's proportionate share at MD		0.00681174%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,477)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,880)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,166)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,232)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,275
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,043**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,419
Changes of assumptions	$ 0	$ 738
Net difference between projected and actual earnings on investments	$ 1,544	$ 0
Changes in proportionate share	$ 7,025	$ 341
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,569	$ 2,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,071

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,001
2nd Fiscal Year	3,012
3rd Fiscal Year	571
4th Fiscal Year	487
5th Fiscal Year	0
Thereafter	0
Total	$ 6,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00737461%
Employer's proportionate share at MD		0.00748584%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,250)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,253)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,766)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,453)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(76)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,529)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,559
Changes of assumptions	$ 0	$ 811
Net difference between projected and actual earnings on investments	$ 1,696	$ 0
Changes in proportionate share	$ 86	$ 113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,782	$ 2,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (1,503)
2nd Fiscal Year	(360)
3rd Fiscal Year	627
4th Fiscal Year	535
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00146680%
Employer's proportionate share at MD		0.00102852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,834)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,441)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(337)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	252
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(85)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 233	$ 0
Changes in proportionate share	$ 457	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 690	$ 325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 365

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34
2nd Fiscal Year	171
3rd Fiscal Year	86
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ 365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00099501%
Employer's proportionate share at MD		0.00130370%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,923)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,094)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(183)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(610)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 272
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 295	$ 0
Changes in proportionate share	$ 0	$ 334
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 295	$ 747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (452)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (448)
2nd Fiscal Year	(206)
3rd Fiscal Year	109
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ (452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02613065%
Employer's proportionate share at MD		0.00939995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,494)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,153)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,309)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,081)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,417
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,336**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,958
Changes of assumptions	$ 0	$ 1,018
Net difference between projected and actual earnings on investments	$ 2,130	$ 0
Changes in proportionate share	$ 17,059	$ 647
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,189	$ 3,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,566

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)
1st Fiscal Year	$ 6,482
2nd Fiscal Year	7,624
3rd Fiscal Year	787
4th Fiscal Year	672
5th Fiscal Year	0
Thereafter	0
Total	$ 15,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01279888%
Employer's proportionate share at MD		0.00421284%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,732)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,584)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,998)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,381)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,418
o Differences 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	$ 878
Changes of assumptions	$ 0	$ 456
Net difference between projected and actual earnings on investments	$ 955	$ 0
Changes in proportionate share	$ 8,754	$ 148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,709	$ 1,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,227

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,615
2nd Fiscal Year	3,958
3rd Fiscal Year	353
4th Fiscal Year	301
5th Fiscal Year	0
Thereafter	0
Total	$ 8,227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02702825%
Employer's proportionate share at MD		0.01840412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,228)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,500)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,678)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,032)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,792
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,240)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,834
Changes of assumptions	$ 0	$ 1,993
Net difference between projected and actual earnings on investments	$ 4,170	$ 0
Changes in proportionate share	$ 9,442	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,612	$ 5,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,674

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)
1st Fiscal Year	$ 1,368
2nd Fiscal Year	3,449
3rd Fiscal Year	1,542
4th Fiscal Year	1,315
5th Fiscal Year	0
Thereafter	0
Total	$ 7,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00352117%
Employer's proportionate share at MD		0.00478803%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,804)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,363)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,569)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(623)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 997
Changes of assumptions	$ 0	$ 519
Net difference between projected and actual earnings on investments	$ 1,085	$ 0
Changes in proportionate share	$ 19	$ 1,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,104	$ 2,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,723)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,652)
2nd Fiscal Year	(815)
3rd Fiscal Year	401
4th Fiscal Year	342
5th Fiscal Year	0
Thereafter	0
Total	$ (1,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122494%
Employer's proportionate share at MD		0.00039829%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(812)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(945)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(131)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	417
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 83
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 843	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 933	$ 149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 784

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 340
2nd Fiscal Year	382
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01293187%
Employer's proportionate share at MD		0.03185683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,989)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,912)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,605)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,105)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,545)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,636
Changes of assumptions	$ 0	$ 3,450
Net difference between projected and actual earnings on investments	$ 7,219	$ 0
Changes in proportionate share	$ 1,174	$ 19,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,393	$ 29,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,990)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,562)
2nd Fiscal Year	(10,374)
3rd Fiscal Year	2,668
4th Fiscal Year	2,277
5th Fiscal Year	0
Thereafter	0
Total	$ (20,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00548423%
Employer's proportionate share at MD		0.00212702%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,598)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,334)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,048)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(697)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,443
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 443
Changes of assumptions	$ 0	$ 230
Net difference between projected and actual earnings on investments	$ 482	$ 0
Changes in proportionate share	$ 3,428	$ 424
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,910	$ 1,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,813

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 989
2nd Fiscal Year	1,493
3rd Fiscal Year	178
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ 2,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00111522%
Employer's proportionate share at MD		0.00229086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,437)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(606)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,357)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 477
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 519	$ 0
Changes in proportionate share	$ 15	$ 1,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 534	$ 1,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,390)

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)
1st Fiscal Year	$ (1,081)
2nd Fiscal Year	(664)
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ (1,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01334150%
Employer's proportionate share at MD		0.00884315%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,781)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,019)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,547)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,898)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,973
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(925)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,842
Changes of assumptions	$ 0	$ 958
Net difference between projected and actual earnings on investments	$ 2,004	$ 0
Changes in proportionate share	$ 4,586	$ 385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,590	$ 3,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,405

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)
1st Fiscal Year	$ 265
2nd Fiscal Year	1,767
3rd Fiscal Year	741
4th Fiscal Year	632
5th Fiscal Year	0
Thereafter	0
Total	$ 3,405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04289215%
Employer's proportionate share at MD		0.01142240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,883)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,274)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,109)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,743)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,731
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**13,988**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,379
Changes of assumptions	$ 0	$ 1,237
Net difference between projected and actual earnings on investments	$ 2,588	$ 0
Changes in proportionate share	$ 33,396	$ 36
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,984	$ 3,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,332

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,722
2nd Fiscal Year	14,836
3rd Fiscal Year	957
4th Fiscal Year	816
5th Fiscal Year	0
Thereafter	0
Total	$ 32,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00916666%
Employer's proportionate share at MD		0.00520362%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,560)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,678
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,084
Changes of assumptions	$ 0	$ 564
Net difference between projected and actual earnings on investments	$ 1,179	$ 0
Changes in proportionate share	$ 4,041	$ 435
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,220	$ 2,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,137

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 675
2nd Fiscal Year	1,655
3rd Fiscal Year	436
4th Fiscal Year	372
5th Fiscal Year	0
Thereafter	0
Total	$ 3,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00474488%
Employer's proportionate share at MD		0.00228945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,169)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,433)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,149
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 477
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 519	$ 0
Changes in proportionate share	$ 2,504	$ 162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,023	$ 887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,136

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 703
2nd Fiscal Year	1,078
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 2,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00013488%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,076
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,076**

	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	$ 1,151	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,151	$ 0
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)
1st Fiscal Year	$ 995
2nd Fiscal Year	156
3rd Fiscal Year	0
4th Fiscal Year	0
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00349295%
Employer's proportionate share at MD		0.00252217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(827)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	555
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 525
Changes of assumptions	$ 0	$ 273
Net difference between projected and actual earnings on investments	$ 572	$ 0
Changes in proportionate share	$ 999	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,571	$ 815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 756

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3
2nd Fiscal Year	361
3rd Fiscal Year	211
4th Fiscal Year	180
5th Fiscal Year	0
Thereafter	0
Total	$ 756

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00774232%
Employer's proportionate share at MD		0.00610918%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,961)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,499)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	956
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,273
Changes of assumptions	$ 0	$ 662
Net difference between projected and actual earnings on investments	$ 1,384	$ 0
Changes in proportionate share	$ 1,706	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,090	$ 1,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,135

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (346)
2nd Fiscal Year	534
3rd Fiscal Year	512
4th Fiscal Year	437
5th Fiscal Year	0
Thereafter	0
Total	$ 1,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02233958%
Employer's proportionate share at MD		0.02008410%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,923)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,665)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,582)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	685
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,897)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,184
Changes of assumptions	$ 0	$ 2,175
Net difference between projected and actual earnings on investments	$ 4,551	$ 0
Changes in proportionate share	$ 2,300	$ 466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,851	$ 6,825
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)
1st Fiscal Year	$ (3,295)
2nd Fiscal Year	204
3rd Fiscal Year	1,682
4th Fiscal Year	1,436
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04763307%
Employer's proportionate share at MD		0.02452981%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,044)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,352)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,216)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,761**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,110
Changes of assumptions	$ 0	$ 2,657
Net difference between projected and actual earnings on investments	$ 5,558	$ 0
Changes in proportionate share	$ 23,557	$ 1,118
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,115	$ 8,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,384
2nd Fiscal Year	10,039
3rd Fiscal Year	2,055
4th Fiscal Year	1,753
5th Fiscal Year	0
Thereafter	0
Total	$ 20,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00162927%
Employer's proportionate share at MD		0.00223913%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,148)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,314)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(734)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(339)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,073)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 466
Changes of assumptions	$ 0	$ 243
Net difference between projected and actual earnings on investments	$ 507	$ 0
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)	$ 507	$ 1,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (787)
2nd Fiscal Year	(389)
3rd Fiscal Year	188
4th Fiscal Year	160
5th Fiscal Year	0
Thereafter	0
Total	$ (829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00670978%
Employer's proportionate share at MD		0.00629080%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,818)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	155
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,907)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,310
Changes of assumptions	$ 0	$ 681
Net difference between projected and actual earnings on investments	$ 1,425	$ 0
Changes in proportionate share	$ 427	$ 59
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,852	$ 2,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (198)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,108)
2nd Fiscal Year	(67)
3rd Fiscal Year	527
4th Fiscal Year	450
5th Fiscal Year	0
Thereafter	0
Total	$ (198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00315836%
Employer's proportionate share at MD		0.00221209%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,103)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,507)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,250)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(725)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 461
Changes of assumptions	$ 0	$ 240
Net difference between projected and actual earnings on investments	$ 501	$ 0
Changes in proportionate share	$ 965	$ 73
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,466	$ 774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (8)
2nd Fiscal Year	358
3rd Fiscal Year	185
4th Fiscal Year	158
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00271932%
Employer's proportionate share at MD		0.00054013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,101)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(889)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,282)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(177)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,204
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,027**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 113
Changes of assumptions	$ 0	$ 59
Net difference between projected and actual earnings on investments	$ 122	$ 0
Changes in proportionate share	$ 2,240	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,362	$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,073
2nd Fiscal Year	1,032
3rd Fiscal Year	45
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ 2,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01045219%
Employer's proportionate share at MD		0.00904096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,197)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,422)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,457)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,963)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,536)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,883
Changes of assumptions	$ 0	$ 979
Net difference between projected and actual earnings on investments	$ 2,049	$ 0
Changes in proportionate share	$ 1,439	$ 263
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,488	$ 3,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,322)
2nd Fiscal Year	281
3rd Fiscal Year	757
4th Fiscal Year	646
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00547917%
Employer's proportionate share at MD		0.00199037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,056)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,724)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(652)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,664
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 415
Changes of assumptions	$ 0	$ 216
Net difference between projected and actual earnings on investments	$ 451	$ 0
Changes in proportionate share	$ 3,564	$ 272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,015	$ 903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,112

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,226
2nd Fiscal Year	1,578
3rd Fiscal Year	167
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ 3,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05095000%
Employer's proportionate share at MD		0.03242432%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98,454)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(66,068)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,952)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,626)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,676)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,754
Changes of assumptions	$ 0	$ 3,512
Net difference between projected and actual earnings on investments	$ 7,347	$ 0
Changes in proportionate share	$ 18,889	$ 1,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,236	$ 12,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,091

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,642
2nd Fiscal Year	7,415
3rd Fiscal Year	2,716
4th Fiscal Year	2,318
5th Fiscal Year	0
Thereafter	0
Total	$ 14,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00387146%
Employer's proportionate share at MD		0.00181741%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,481)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,703)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(596)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	791
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 379
Changes of assumptions	$ 0	$ 197
Net difference between projected and actual earnings on investments	$ 412	$ 0
Changes in proportionate share	$ 2,094	$ 260
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,506	$ 836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,670

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 495
2nd Fiscal Year	894
3rd Fiscal Year	152
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ 1,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.63878472%
Employer's proportionate share at MD		0.35575269%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,234,363)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(724,882)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(585,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(844,299)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(116,590)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	144,289
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**27,699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,104
Changes of assumptions	$ 0	$ 38,531
Net difference between projected and actual earnings on investments	$ 80,613	$ 0
Changes in proportionate share	$ 288,586	$ 6,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 369,199	$ 119,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 249,901

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73,529
2nd Fiscal Year	121,144
3rd Fiscal Year	29,799
4th Fiscal Year	25,428
5th Fiscal Year	0
Thereafter	0
Total	$ 249,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02039290%
Employer's proportionate share at MD		0.01514936%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,868)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,954)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,965)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,912
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,053)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,156
Changes of assumptions	$ 0	$ 1,641
Net difference between projected and actual earnings on investments	$ 3,433	$ 0
Changes in proportionate share	$ 5,873	$ 88
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,306	$ 4,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 127
2nd Fiscal Year	1,942
3rd Fiscal Year	1,269
4th Fiscal Year	1,083
5th Fiscal Year	0
Thereafter	0
Total	$ 4,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08134520%
Employer's proportionate share at MD		0.06566473%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,188)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,799)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(155,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,520)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,369
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,678
Changes of assumptions	$ 0	$ 7,112
Net difference between projected and actual earnings on investments	$ 14,879	$ 0
Changes in proportionate share	$ 15,988	$ 1,056
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,867	$ 21,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,021

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,891)
2nd Fiscal Year	4,719
3rd Fiscal Year	5,500
4th Fiscal Year	4,694
5th Fiscal Year	0
Thereafter	0
Total	$ 9,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00073600%
Employer's proportionate share at MD		0.00059485%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,422)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,212)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(195)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 124
Changes of assumptions	$ 0	$ 64
Net difference between projected and actual earnings on investments	$ 135	$ 0
Changes in proportionate share	$ 144	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 279	$ 192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 87

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49)
2nd Fiscal Year	43
3rd Fiscal Year	50
4th Fiscal Year	43
5th Fiscal Year	0
Thereafter	0
Total	$ 87

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00726826%
Employer's proportionate share at MD		0.00531888%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,045)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,838)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,623)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,743)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	844
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(899)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,108
Changes of assumptions	$ 0	$ 576
Net difference between projected and actual earnings on investments	$ 1,205	$ 0
Changes in proportionate share	$ 1,991	$ 217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,196	$ 1,901
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)
1st Fiscal Year	$ (229)
2nd Fiscal Year	698
3rd Fiscal Year	446
4th Fiscal Year	380
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00775079%
Employer's proportionate share at MD		0.00428941%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,977)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,740)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,056)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,180)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,406)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,616
o Differences 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	$ 893
Changes of assumptions	$ 0	$ 465
Net difference between projected and actual earnings on investments	$ 972	$ 0
Changes in proportionate share	$ 3,531	$ 249
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,503	$ 1,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,896

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 763
2nd Fiscal Year	1,467
3rd Fiscal Year	359
4th Fiscal Year	307
5th Fiscal Year	0
Thereafter	0
Total	$ 2,896

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00386590%
Employer's proportionate share at MD		0.00237688%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,843)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(779)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 495
Changes of assumptions	$ 0	$ 257
Net difference between projected and actual earnings on investments	$ 539	$ 0
Changes in proportionate share	$ 1,641	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,180	$ 755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,425

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 426
2nd Fiscal Year	629
3rd Fiscal Year	199
4th Fiscal Year	170
5th Fiscal Year	0
Thereafter	0
Total	$ 1,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00071085%
Employer's proportionate share at MD		0.00056466%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(929)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,340)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	78
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 118
Changes of assumptions	$ 0	$ 61
Net difference between projected and actual earnings on investments	$ 128	$ 0
Changes in proportionate share	$ 149	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 277	$ 180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 97

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38)
2nd Fiscal Year	47
3rd Fiscal Year	47
4th Fiscal Year	40
5th Fiscal Year	0
Thereafter	0
Total	$ 97

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00209840%
Employer's proportionate share at MD		0.00162274%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,055)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,306)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,851)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(532)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	87
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(445)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 338
Changes of assumptions	$ 0	$ 176
Net difference between projected and actual earnings on investments	$ 368	$ 0
Changes in proportionate share	$ 485	$ 144
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 853	$ 658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (205)
2nd Fiscal Year	148
3rd Fiscal Year	136
4th Fiscal Year	116
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00201536%
Employer's proportionate share at MD		0.00132587%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,702)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	346
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 276
Changes of assumptions	$ 0	$ 144
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 703	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,003	$ 426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 96
2nd Fiscal Year	276
3rd Fiscal Year	111
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ 577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00373237%
Employer's proportionate share at MD		0.00363796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,212)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,634)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 758
Changes of assumptions	$ 0	$ 394
Net difference between projected and actual earnings on investments	$ 824	$ 0
Changes in proportionate share	$ 96	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 920	$ 1,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (721)
2nd Fiscal Year	(109)
3rd Fiscal Year	305
4th Fiscal Year	260
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00115083%
Employer's proportionate share at MD		0.00176976%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,224)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(580)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(434)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 369
Changes of assumptions	$ 0	$ 192
Net difference between projected and actual earnings on investments	$ 401	$ 0
Changes in proportionate share	$ 15	$ 795
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 416	$ 1,356
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)
1st Fiscal Year	$ (827)
2nd Fiscal Year	(387)
3rd Fiscal Year	148
4th Fiscal Year	126
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00725475%
Employer's proportionate share at MD		0.01224399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,019)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,013)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,499)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,550
Changes of assumptions	$ 0	$ 1,326
Net difference between projected and actual earnings on investments	$ 2,774	$ 0
Changes in proportionate share	$ 175	$ 5,087
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,949	$ 8,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,014)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,006)
2nd Fiscal Year	(2,909)
3rd Fiscal Year	1,026
4th Fiscal Year	875
5th Fiscal Year	0
Thereafter	0
Total	$ (6,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01196428%
Employer's proportionate share at MD		0.01533160%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,119)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,965)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,990)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,194
Changes of assumptions	$ 0	$ 1,661
Net difference between projected and actual earnings on investments	$ 3,474	$ 0
Changes in proportionate share	$ 0	$ 3,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,474	$ 8,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,912)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,012)
2nd Fiscal Year	(2,279)
3rd Fiscal Year	1,284
4th Fiscal Year	1,096
5th Fiscal Year	0
Thereafter	0
Total	$ (4,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00121839%
Employer's proportionate share at MD		0.00078417%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,598)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,290)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(257)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	297
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**40**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 163
Changes of assumptions	$ 0	$ 85
Net difference between projected and actual earnings on investments	$ 178	$ 0
Changes in proportionate share	$ 516	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 694	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 139
2nd Fiscal Year	183
3rd Fiscal Year	66
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00466070%
Employer's proportionate share at MD		0.00344628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,022)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,179)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,129)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	607
o Differences 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	$ 718
Changes of assumptions	$ 0	$ 373
Net difference between projected and actual earnings on investments	$ 781	$ 0
Changes in proportionate share	$ 1,238	$ 52
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,019	$ 1,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 876

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (97)
2nd Fiscal Year	438
3rd Fiscal Year	289
4th Fiscal Year	246
5th Fiscal Year	0
Thereafter	0
Total	$ 876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03991227%
Employer's proportionate share at MD		0.02135257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,508)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,676)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,998)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,743
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,745**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,448
Changes of assumptions	$ 0	$ 2,313
Net difference between projected and actual earnings on investments	$ 4,838	$ 0
Changes in proportionate share	$ 18,924	$ 215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,762	$ 6,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,786

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,423
2nd Fiscal Year	8,049
3rd Fiscal Year	1,789
4th Fiscal Year	1,526
5th Fiscal Year	0
Thereafter	0
Total	$ 16,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00178453%
Employer's proportionate share at MD		0.00127854%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,448)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,034)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(419)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	322
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(97)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 266
Changes of assumptions	$ 0	$ 138
Net difference between projected and actual earnings on investments	$ 290	$ 0
Changes in proportionate share	$ 557	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 847	$ 404
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)
1st Fiscal Year	$ 51
2nd Fiscal Year	192
3rd Fiscal Year	107
4th Fiscal Year	91
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34048952%
Employer's proportionate share at MD		0.09927985%
Employer's proportionate share of system NOL/(A) at prior MD	$	(657,949)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(202,293)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(163,317)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(235,618)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,537)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	117,958
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**85,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,680
Changes of assumptions	$ 0	$ 10,753
Net difference between projected and actual earnings on investments	$ 22,497	$ 0
Changes in proportionate share	$ 245,943	$ 11,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 268,440	$ 43,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 225,411

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)
1st Fiscal Year	$ 98,696
2nd Fiscal Year	111,302
3rd Fiscal Year	8,316
4th Fiscal Year	7,096
5th Fiscal Year	0
Thereafter	0
Total	$ 225,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00052250%
Employer's proportionate share at MD		0.00037141%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,010)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(757)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(881)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(122)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	38
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(84)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77
Changes of assumptions	$ 0	$ 40
Net difference between projected and actual earnings on investments	$ 84	$ 0
Changes in proportionate share	$ 158	$ 63
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 242	$ 180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46)
2nd Fiscal Year	50
3rd Fiscal Year	31
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ 62

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00544297%
Employer's proportionate share at MD		0.00057299%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,518)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,168)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(943)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,360)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(188)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,606
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119
Changes of assumptions	$ 0	$ 62
Net difference between projected and actual earnings on investments	$ 130	$ 0
Changes in proportionate share	$ 4,966	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,096	$ 251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,845

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,432
2nd Fiscal Year	2,324
3rd Fiscal Year	48
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 4,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00084349%
Employer's proportionate share at MD		0.00055098%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,630)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,308)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	196
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 125	$ 0
Changes in proportionate share	$ 346	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 471	$ 175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 296

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 89
2nd Fiscal Year	122
3rd Fiscal Year	46
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ 296

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00085153%
Employer's proportionate share at MD		0.00049579%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,645)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,010)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(816)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,177)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 103
Changes of assumptions	$ 0	$ 54
Net difference between projected and actual earnings on investments	$ 112	$ 0
Changes in proportionate share	$ 362	$ 28
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 474	$ 185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 64
2nd Fiscal Year	148
3rd Fiscal Year	42
4th Fiscal Year	35
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00870007%
Employer's proportionate share at MD		0.00566481%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,812)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,319)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,857)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,005
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(852)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,180
Changes of assumptions	$ 0	$ 614
Net difference between projected and actual earnings on investments	$ 1,284	$ 0
Changes in proportionate share	$ 3,119	$ 762
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,403	$ 2,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,847

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)
1st Fiscal Year	$ (190)
2nd Fiscal Year	1,158
3rd Fiscal Year	475
4th Fiscal Year	405
5th Fiscal Year	0
Thereafter	0
Total	$ 1,847

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07982694%
Employer's proportionate share at MD		0.07032618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(154,254)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(115,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,903)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,128
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,920)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,649
Changes of assumptions	$ 0	$ 7,617
Net difference between projected and actual earnings on investments	$ 15,936	$ 0
Changes in proportionate share	$ 9,687	$ 1,844
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,623	$ 24,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,513

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,869)
2nd Fiscal Year	1,464
3rd Fiscal Year	5,891
4th Fiscal Year	5,027
5th Fiscal Year	0
Thereafter	0
Total	$ 1,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00470119%
Employer's proportionate share at MD		0.00496509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,117)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,784)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(79)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,034
Changes of assumptions	$ 0	$ 538
Net difference between projected and actual earnings on investments	$ 1,125	$ 0
Changes in proportionate share	$ 196	$ 304
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,321	$ 1,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (555)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,007)
2nd Fiscal Year	(319)
3rd Fiscal Year	416
4th Fiscal Year	355
5th Fiscal Year	0
Thereafter	0
Total	$ (555)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00288310%
Employer's proportionate share at MD		0.00298556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,083)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(978)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(982)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 622
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 677	$ 0
Changes in proportionate share	$ 14	$ 105
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 691	$ 1,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (359)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (649)
2nd Fiscal Year	(175)
3rd Fiscal Year	250
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00119477%
Employer's proportionate share at MD		0.00096044%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,957)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,279)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(315)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	122
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(193)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 200
Changes of assumptions	$ 0	$ 104
Net difference between projected and actual earnings on investments	$ 218	$ 0
Changes in proportionate share	$ 239	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 457	$ 309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 148

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (74)
2nd Fiscal Year	73
3rd Fiscal Year	80
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00684774%
Employer's proportionate share at MD		0.00342207%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,973)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,629)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,122)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,122)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,563
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 713
Changes of assumptions	$ 0	$ 371
Net difference between projected and actual earnings on investments	$ 775	$ 0
Changes in proportionate share	$ 3,493	$ 179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,268	$ 1,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,005

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)
1st Fiscal Year	$ 979
2nd Fiscal Year	1,496
3rd Fiscal Year	287
4th Fiscal Year	245
5th Fiscal Year	0
Thereafter	0
Total	$ 3,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00889836%
Employer's proportionate share at MD		0.00432275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,195)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,808)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,417)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,207
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 900
Changes of assumptions	$ 0	$ 468
Net difference between projected and actual earnings on investments	$ 980	$ 0
Changes in proportionate share	$ 4,665	$ 182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,645	$ 1,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,095

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,412
2nd Fiscal Year	2,011
3rd Fiscal Year	362
4th Fiscal Year	309
5th Fiscal Year	0
Thereafter	0
Total	$ 4,095

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00322185%
Employer's proportionate share at MD		0.00313243%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,153)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,434)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 652
Changes of assumptions	$ 0	$ 339
Net difference between projected and actual earnings on investments	$ 710	$ 0
Changes in proportionate share	$ 91	$ 60
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 801	$ 1,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (644)
2nd Fiscal Year	(93)
3rd Fiscal Year	262
4th Fiscal Year	224
5th Fiscal Year	0
Thereafter	0
Total	$ (250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00317083%
Employer's proportionate share at MD		0.00351751%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,127)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,153)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(270)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,423)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 733
Changes of assumptions	$ 0	$ 381
Net difference between projected and actual earnings on investments	$ 797	$ 0
Changes in proportionate share	$ 14	$ 502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 811	$ 1,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (805)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,022)
2nd Fiscal Year	(329)
3rd Fiscal Year	295
4th Fiscal Year	251
5th Fiscal Year	0
Thereafter	0
Total	$ (805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00076964%
Employer's proportionate share at MD		0.00046261%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(761)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(152)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 105	$ 0
Changes in proportionate share	$ 316	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 421	$ 154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 66
2nd Fiscal Year	129
3rd Fiscal Year	39
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ 267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00141523%
Employer's proportionate share at MD		0.00102050%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,679)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,422)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(334)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	150
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 213
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 231	$ 0
Changes in proportionate share	$ 403	$ 76
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 634	$ 400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63)
2nd Fiscal Year	140
3rd Fiscal Year	85
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ 234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00171000%
Employer's proportionate share at MD		0.00283933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,304)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,785)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(931)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(556)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,487)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 591
Changes of assumptions	$ 0	$ 308
Net difference between projected and actual earnings on investments	$ 643	$ 0
Changes in proportionate share	$ 76	$ 1,157
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 719	$ 2,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,337)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,121)
2nd Fiscal Year	(656)
3rd Fiscal Year	238
4th Fiscal Year	203
5th Fiscal Year	0
Thereafter	0
Total	$ (1,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00271481%
Employer's proportionate share at MD		0.00084628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,246)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,724)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,392)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,008)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,001
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**724**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 176
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 192	$ 0
Changes in proportionate share	$ 2,062	$ 45
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,254	$ 313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,941

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 930
2nd Fiscal Year	879
3rd Fiscal Year	71
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ 1,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00014213%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	502
o Differences 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	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 478	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 478	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 383
2nd Fiscal Year	95
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00365669%
Employer's proportionate share at MD		0.00134772%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,066)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,746)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,199)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(442)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,214
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**772**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 281
Changes of assumptions	$ 0	$ 146
Net difference between projected and actual earnings on investments	$ 305	$ 0
Changes in proportionate share	$ 2,355	$ 42
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,660	$ 469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 925
2nd Fiscal Year	1,057
3rd Fiscal Year	113
4th Fiscal Year	96
5th Fiscal Year	0
Thereafter	0
Total	$ 2,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00614187%
Employer's proportionate share at MD		0.00356012%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,868)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,254)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,856)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,449)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,167)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,492
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 742
Changes of assumptions	$ 0	$ 386
Net difference between projected and actual earnings on investments	$ 807	$ 0
Changes in proportionate share	$ 2,739	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,546	$ 1,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 761
2nd Fiscal Year	1,105
3rd Fiscal Year	298
4th Fiscal Year	254
5th Fiscal Year	0
Thereafter	0
Total	$ 2,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00042487%
Employer's proportionate share at MD		0.00278618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(821)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,677)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,612)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,171)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	580
Changes of assumptions	$	0	$	302
Net difference between projected and actual earnings on investments	$	631	$	0
Changes in proportionate share	$	22	$	2,408
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	653	$	3,290
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,637)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,812)
2nd Fiscal Year	(1,257)
3rd Fiscal Year	233
4th Fiscal Year	199
5th Fiscal Year	0
Thereafter	0
Total	$ (2,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00020175%
Employer's proportionate share at MD		0.00020033%
Employer's proportionate share of system NOL/(A) at prior MD	$	(390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(475)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(67)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42
Changes of assumptions	$ 0	$ 22
Net difference between projected and actual earnings on investments	$ 45	$ 0
Changes in proportionate share	$ 5	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50	$ 64
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37)
2nd Fiscal Year	(7)
3rd Fiscal Year	17
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ (14)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00162262%
Employer's proportionate share at MD		0.00132996%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,135)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,710)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,156)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(436)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(39)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(475)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 277
Changes of assumptions	$ 0	$ 144
Net difference between projected and actual earnings on investments	$ 301	$ 0
Changes in proportionate share	$ 299	$ 171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 600	$ 592
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)
1st Fiscal Year	$ (270)
2nd Fiscal Year	72
3rd Fiscal Year	111
4th Fiscal Year	95
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.12264278%
Employer's proportionate share at MD		0.09431398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(236,990)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(192,174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(155,148)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(223,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,685
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,646
Changes of assumptions	$ 0	$ 10,215
Net difference between projected and actual earnings on investments	$ 21,371	$ 0
Changes in proportionate share	$ 28,885	$ 527
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,256	$ 30,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,868

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,448)
2nd Fiscal Year	9,675
3rd Fiscal Year	7,900
4th Fiscal Year	6,741
5th Fiscal Year	0
Thereafter	0
Total	$ 19,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00320066%
Employer's proportionate share at MD		0.00684696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,951)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,250)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,244)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,668)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,912)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,426
Changes of assumptions	$ 0	$ 742
Net difference between projected and actual earnings on investments	$ 1,552	$ 0
Changes in proportionate share	$ 349	$ 3,723
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,901	$ 5,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,990)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,036)
2nd Fiscal Year	(2,017)
3rd Fiscal Year	574
4th Fiscal Year	489
5th Fiscal Year	0
Thereafter	0
Total	$ (3,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.59796049%
Employer's proportionate share at MD		0.25122394%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,155,475)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(511,894)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(413,269)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(596,224)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(82,333)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	182,453
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**100,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52,330
Changes of assumptions	$ 0	$ 27,210
Net difference between projected and actual earnings on investments	$ 56,927	$ 0
Changes in proportionate share	$ 353,540	$ 4,559
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 410,467	$ 84,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 326,368

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 130,855
2nd Fiscal Year	156,512
3rd Fiscal Year	21,043
4th Fiscal Year	17,957
5th Fiscal Year	0
Thereafter	0
Total	$ 326,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00717758%
Employer's proportionate share at MD		0.00231602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,719)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,497)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 482
Changes of assumptions	$ 0	$ 251
Net difference between projected and actual earnings on investments	$ 525	$ 0
Changes in proportionate share	$ 4,989	$ 53
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,514	$ 786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,728

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,123
2nd Fiscal Year	2,245
3rd Fiscal Year	194
4th Fiscal Year	166
5th Fiscal Year	0
Thereafter	0
Total	$ 4,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00517556%
Employer's proportionate share at MD		0.00204352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,001)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,164)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(670)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,688
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,018**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 426
Changes of assumptions	$ 0	$ 221
Net difference between projected and actual earnings on investments	$ 463	$ 0
Changes in proportionate share	$ 3,311	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,774	$ 662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,112

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,357
2nd Fiscal Year	1,438
3rd Fiscal Year	171
4th Fiscal Year	146
5th Fiscal Year	0
Thereafter	0
Total	$ 3,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00901826%
Employer's proportionate share at MD		0.00919962%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,427)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,745)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,134)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,015)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(44)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,916
Changes of assumptions	$ 0	$ 996
Net difference between projected and actual earnings on investments	$ 2,085	$ 0
Changes in proportionate share	$ 22	$ 193
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,107	$ 3,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (998)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,952)
2nd Fiscal Year	(475)
3rd Fiscal Year	771
4th Fiscal Year	658
5th Fiscal Year	0
Thereafter	0
Total	$ (998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01219189%
Employer's proportionate share at MD		0.00845335%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,559)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,225)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,891
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(879)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,761
Changes of assumptions	$ 0	$ 916
Net difference between projected and actual earnings on investments	$ 1,916	$ 0
Changes in proportionate share	$ 3,820	$ 80
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,736	$ 2,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,979

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)
1st Fiscal Year	$ 225
2nd Fiscal Year	1,442
3rd Fiscal Year	708
4th Fiscal Year	604
5th Fiscal Year	0
Thereafter	0
Total	$ 2,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01570806%
Employer's proportionate share at MD		0.00841152%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,963)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,757)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,752
Changes of assumptions	$ 0	$ 911
Net difference between projected and actual earnings on investments	$ 1,906	$ 0
Changes in proportionate share	$ 7,440	$ 455
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,346	$ 3,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,792
2nd Fiscal Year	3,130
3rd Fiscal Year	705
4th Fiscal Year	601
5th Fiscal Year	0
Thereafter	0
Total	$ 6,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00073780%
Employer's proportionate share at MD		0.00073023%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,426)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,488)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(239)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(43)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 152
Changes of assumptions	$ 0	$ 79
Net difference between projected and actual earnings on investments	$ 165	$ 0
Changes in proportionate share	$ 8	$ 64
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 173	$ 295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (122)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (201)
2nd Fiscal Year	(34)
3rd Fiscal Year	61
4th Fiscal Year	52
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00301026%
Employer's proportionate share at MD		0.00229369%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,817)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,674)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(752)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	325
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(427)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 478
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 731	$ 68
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,251	$ 794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (143)
2nd Fiscal Year	243
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2675: Salmon Harbor-Douglas County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00449095%
Employer's proportionate share at MD		0.00287015%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,678)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,848)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,721)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,812)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(941)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	991
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**50**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 598
Changes of assumptions	$ 0	$ 311
Net difference between projected and actual earnings on investments	$ 650	$ 0
Changes in proportionate share	$ 1,763	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,413	$ 911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,502

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 386
2nd Fiscal Year	671
3rd Fiscal Year	240
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ 1,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01028488%
Employer's proportionate share at MD		0.03981361%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,874)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,124)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,494)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,489)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,899)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,947)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,293
Changes of assumptions	$ 0	$ 4,312
Net difference between projected and actual earnings on investments	$ 9,022	$ 0
Changes in proportionate share	$ 1,175	$ 30,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,197	$ 42,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,537)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,889)
2nd Fiscal Year	(15,830)
3rd Fiscal Year	3,335
4th Fiscal Year	2,846
5th Fiscal Year	0
Thereafter	0
Total	$ (32,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00876864%
Employer's proportionate share at MD		0.00332945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,784)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,477)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,902)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,091)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 694
Changes of assumptions	$ 0	$ 361
Net difference between projected and actual earnings on investments	$ 754	$ 0
Changes in proportionate share	$ 5,958	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,712	$ 1,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,651

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)
1st Fiscal Year	$ 2,613
2nd Fiscal Year	2,523
3rd Fiscal Year	279
4th Fiscal Year	238
5th Fiscal Year	0
Thereafter	0
Total	$ 5,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03720018%
Employer's proportionate share at MD		0.02132112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,884)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,444)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,601)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,699
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,711**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,441
Changes of assumptions	$ 0	$ 2,309
Net difference between projected and actual earnings on investments	$ 4,831	$ 0
Changes in proportionate share	$ 18,385	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,216	$ 6,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,072
2nd Fiscal Year	6,973
3rd Fiscal Year	1,786
4th Fiscal Year	1,524
5th Fiscal Year	0
Thereafter	0
Total	$ 16,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00141710%
Employer's proportionate share at MD		0.00153406%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,738)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,126)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(503)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(47)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 320
Changes of assumptions	$ 0	$ 166
Net difference between projected and actual earnings on investments	$ 348	$ 0
Changes in proportionate share	$ 28	$ 123
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 376	$ 609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (353)
2nd Fiscal Year	(119)
3rd Fiscal Year	128
4th Fiscal Year	110
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00136907%
Employer's proportionate share at MD		0.00069014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,646)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(226)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	310
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**84**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 144
Changes of assumptions	$ 0	$ 75
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 694	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 850	$ 289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 162
2nd Fiscal Year	293
3rd Fiscal Year	58
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00455095%
Employer's proportionate share at MD		0.00544169%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,794)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,088)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,952)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,915)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(439)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,222)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,134
Changes of assumptions	$ 0	$ 589
Net difference between projected and actual earnings on investments	$ 1,233	$ 0
Changes in proportionate share	$ 26	$ 908
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,259	$ 2,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,372)

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)
1st Fiscal Year	$ (1,560)
2nd Fiscal Year	(657)
3rd Fiscal Year	456
4th Fiscal Year	389
5th Fiscal Year	0
Thereafter	0
Total	$ (1,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00012377%
Employer's proportionate share at MD		0.00011604%
Employer's proportionate share of system NOL/(A) at prior MD	$	(239)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(236)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(275)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24
Changes of assumptions	$ 0	$ 13
Net difference between projected and actual earnings on investments	$ 26	$ 0
Changes in proportionate share	$ 40	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66	$ 38
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8
2nd Fiscal Year	2
3rd Fiscal Year	10
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 28

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00178263%
Employer's proportionate share at MD		0.00293556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,445)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,967)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(962)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(515)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 611
Changes of assumptions	$ 0	$ 318
Net difference between projected and actual earnings on investments	$ 665	$ 0
Changes in proportionate share	$ 186	$ 1,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 851	$ 2,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,273)

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)
1st Fiscal Year	$ (1,066)
2nd Fiscal Year	(663)
3rd Fiscal Year	246
4th Fiscal Year	210
5th Fiscal Year	0
Thereafter	0
Total	$ (1,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01313698%
Employer's proportionate share at MD		0.01126076%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,385)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,945)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,690)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	563
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,346
Changes of assumptions	$ 0	$ 1,220
Net difference between projected and actual earnings on investments	$ 2,552	$ 0
Changes in proportionate share	$ 1,913	$ 272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,465	$ 3,838
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)
1st Fiscal Year	$ (1,533)
2nd Fiscal Year	412
3rd Fiscal Year	943
4th Fiscal Year	805
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00739118%
Employer's proportionate share at MD		0.00619912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,631)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,712)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,032)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,291
Changes of assumptions	$ 0	$ 671
Net difference between projected and actual earnings on investments	$ 1,405	$ 0
Changes in proportionate share	$ 1,245	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,650	$ 1,966
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)
1st Fiscal Year	$ (597)
2nd Fiscal Year	318
3rd Fiscal Year	519
4th Fiscal Year	443
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00378935%
Employer's proportionate share at MD		0.00328715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,698)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,801)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,077)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(815)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 685
Changes of assumptions	$ 0	$ 356
Net difference between projected and actual earnings on investments	$ 745	$ 0
Changes in proportionate share	$ 514	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,259	$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (398)
2nd Fiscal Year	106
3rd Fiscal Year	275
4th Fiscal Year	235
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06593281%
Employer's proportionate share at MD		0.05492602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(127,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,917)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(90,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(130,355)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,001)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	849
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,441
Changes of assumptions	$ 0	$ 5,949
Net difference between projected and actual earnings on investments	$ 12,446	$ 0
Changes in proportionate share	$ 11,222	$ 2,218
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,668	$ 19,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,060

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,383)
2nd Fiscal Year	2,916
3rd Fiscal Year	4,601
4th Fiscal Year	3,926
5th Fiscal Year	0
Thereafter	0
Total	$ 4,060

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00436163%
Employer's proportionate share at MD		0.00222341%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,530)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,277)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(729)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,084
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 463
Changes of assumptions	$ 0	$ 241
Net difference between projected and actual earnings on investments	$ 504	$ 0
Changes in proportionate share	$ 2,180	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,684	$ 774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,910

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)
1st Fiscal Year	$ 631
2nd Fiscal Year	933
3rd Fiscal Year	186
4th Fiscal Year	159
5th Fiscal Year	0
Thereafter	0
Total	$ 1,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06624451%
Employer's proportionate share at MD		0.03727997%
Employer's proportionate share of system NOL/(A) at prior MD	$	(128,008)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,962)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(88,476)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,428
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,765
Changes of assumptions	$ 0	$ 4,038
Net difference between projected and actual earnings on investments	$ 8,448	$ 0
Changes in proportionate share	$ 29,556	$ 68
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,004	$ 11,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,133

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)
1st Fiscal Year	$ 7,931
2nd Fiscal Year	12,414
3rd Fiscal Year	3,123
4th Fiscal Year	2,665
5th Fiscal Year	0
Thereafter	0
Total	$ 26,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00491485%
Employer's proportionate share at MD		0.00560034%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,497)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,411)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,213)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,291)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,835)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(544)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,379)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,167
Changes of assumptions	$ 0	$ 607
Net difference between projected and actual earnings on investments	$ 1,269	$ 0
Changes in proportionate share	$ 0	$ 848
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,269	$ 2,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,353)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,643)
2nd Fiscal Year	(579)
3rd Fiscal Year	469
4th Fiscal Year	400
5th Fiscal Year	0
Thereafter	0
Total	$ (1,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00148450%
Employer's proportionate share at MD		0.00079926%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,629)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,897)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 166
Changes of assumptions	$ 0	$ 87
Net difference between projected and actual earnings on investments	$ 181	$ 0
Changes in proportionate share	$ 698	$ 86
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 879	$ 339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 128
2nd Fiscal Year	288
3rd Fiscal Year	67
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00231223%
Employer's proportionate share at MD		0.00130260%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,468)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,654)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,091)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	505
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**78**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 271
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 295	$ 0
Changes in proportionate share	$ 1,031	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,326	$ 451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 244
2nd Fiscal Year	428
3rd Fiscal Year	109
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122710%
Employer's proportionate share at MD		0.00064454%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,371)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,313)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,060)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**59**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 594	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 740	$ 238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 502

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 150
2nd Fiscal Year	252
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01126315%
Employer's proportionate share at MD		0.00507610%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,343)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,664)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,357
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,057
Changes of assumptions	$ 0	$ 550
Net difference between projected and actual earnings on investments	$ 1,150	$ 0
Changes in proportionate share	$ 6,455	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,605	$ 1,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,975

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,398
2nd Fiscal Year	2,789
3rd Fiscal Year	425
4th Fiscal Year	363
5th Fiscal Year	0
Thereafter	0
Total	$ 5,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00401769%
Employer's proportionate share at MD		0.00260834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,291)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,190)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(855)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	536
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(319)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 543
Changes of assumptions	$ 0	$ 283
Net difference between projected and actual earnings on investments	$ 591	$ 0
Changes in proportionate share	$ 1,437	$ 234
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,028	$ 1,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 968

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13
2nd Fiscal Year	550
3rd Fiscal Year	218
4th Fiscal Year	186
5th Fiscal Year	0
Thereafter	0
Total	$ 968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03662577%
Employer's proportionate share at MD		0.01078101%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,967)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,586)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,533)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,604
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,246
Changes of assumptions	$ 0	$ 1,168
Net difference between projected and actual earnings on investments	$ 2,443	$ 0
Changes in proportionate share	$ 26,352	$ 1,087
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,795	$ 4,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,294

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,685
2nd Fiscal Year	11,936
3rd Fiscal Year	903
4th Fiscal Year	771
5th Fiscal Year	0
Thereafter	0
Total	$ 24,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00077972%
Employer's proportionate share at MD		0.00085351%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,507)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,739)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(280)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(273)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 178
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 193	$ 0
Changes in proportionate share	$ 47	$ 76
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 240	$ 346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (106)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (170)
2nd Fiscal Year	(68)
3rd Fiscal Year	71
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00140384%
Employer's proportionate share at MD		0.00084785%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,728)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,012)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(278)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	282
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 177
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 192	$ 0
Changes in proportionate share	$ 567	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 759	$ 281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 114
2nd Fiscal Year	233
3rd Fiscal Year	71
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00694721%
Employer's proportionate share at MD		0.00399128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,425)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,133)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,472)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,308)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,407
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**99**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 831
Changes of assumptions	$ 0	$ 432
Net difference between projected and actual earnings on investments	$ 904	$ 0
Changes in proportionate share	$ 3,014	$ 182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,918	$ 1,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,473

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)
1st Fiscal Year	$ 609
2nd Fiscal Year	1,244
3rd Fiscal Year	334
4th Fiscal Year	285
5th Fiscal Year	0
Thereafter	0
Total	$ 2,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00571831%
Employer's proportionate share at MD		0.00457701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,050)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,863)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,500)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	534
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(966)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 953
Changes of assumptions	$ 0	$ 496
Net difference between projected and actual earnings on investments	$ 1,037	$ 0
Changes in proportionate share	$ 1,165	$ 121
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,202	$ 1,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 632

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (427)
2nd Fiscal Year	348
3rd Fiscal Year	383
4th Fiscal Year	327
5th Fiscal Year	0
Thereafter	0
Total	$ 632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00788242%
Employer's proportionate share at MD		0.00110683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,255)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,627)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(363)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 231
Changes of assumptions	$ 0	$ 120
Net difference between projected and actual earnings on investments	$ 251	$ 0
Changes in proportionate share	$ 6,930	$ 420
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,181	$ 771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,410

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,051
2nd Fiscal Year	3,187
3rd Fiscal Year	93
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ 6,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00113650%
Employer's proportionate share at MD		0.00133640%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,723)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,172)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(438)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30)
o Differences 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	$ 278
Changes of assumptions	$ 0	$ 145
Net difference between projected and actual earnings on investments	$ 303	$ 0
Changes in proportionate share	$ 92	$ 204
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 395	$ 627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (232)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (294)
2nd Fiscal Year	(146)
3rd Fiscal Year	112
4th Fiscal Year	96
5th Fiscal Year	0
Thereafter	0
Total	$ (232)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06739506%
Employer's proportionate share at MD		0.04509334%
Employer's proportionate share of system NOL/(A) at prior MD	$	(130,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,882)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,019)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,778)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,608
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,170)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,393
Changes of assumptions	$ 0	$ 4,884
Net difference between projected and actual earnings on investments	$ 10,218	$ 0
Changes in proportionate share	$ 22,746	$ 1,248
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,964	$ 15,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,439

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,678
2nd Fiscal Year	8,760
3rd Fiscal Year	3,777
4th Fiscal Year	3,223
5th Fiscal Year	0
Thereafter	0
Total	$ 17,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00177981%
Employer's proportionate share at MD		0.00102726%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,439)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,093)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(337)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	379
o Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 233	$ 0
Changes in proportionate share	$ 767	$ 16
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,000	$ 341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 180
2nd Fiscal Year	319
3rd Fiscal Year	86
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00338827%
Employer's proportionate share at MD		0.00144962%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,547)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,385)
▪ 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)	$	(475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,034
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**559**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 302
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 328	$ 0
Changes in proportionate share	$ 1,977	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,305	$ 468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,837

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)
1st Fiscal Year	$ 738
2nd Fiscal Year	874
3rd Fiscal Year	121
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ 1,837

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00109851%
Employer's proportionate share at MD		0.00206695%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,212)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,905)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(677)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(448)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 431
Changes of assumptions	$ 0	$ 224
Net difference between projected and actual earnings on investments	$ 468	$ 0
Changes in proportionate share	$ 75	$ 987
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 543	$ 1,642
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)
1st Fiscal Year	$ (871)
2nd Fiscal Year	(548)
3rd Fiscal Year	173
4th Fiscal Year	148
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00525291%
Employer's proportionate share at MD		0.00419853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,555)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,964)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	490
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(886)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 875
Changes of assumptions	$ 0	$ 455
Net difference between projected and actual earnings on investments	$ 951	$ 0
Changes in proportionate share	$ 1,074	$ 113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,025	$ 1,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (391)
2nd Fiscal Year	322
3rd Fiscal Year	352
4th Fiscal Year	300
5th Fiscal Year	0
Thereafter	0
Total	$ 582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00608332%
Employer's proportionate share at MD		0.00506352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,755)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,017)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,659)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	567
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,092)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,055
Changes of assumptions	$ 0	$ 548
Net difference between projected and actual earnings on investments	$ 1,147	$ 0
Changes in proportionate share	$ 1,086	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,233	$ 1,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 625

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (445)
2nd Fiscal Year	284
3rd Fiscal Year	424
4th Fiscal Year	362
5th Fiscal Year	0
Thereafter	0
Total	$ 625

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00423740%
Employer's proportionate share at MD		0.00217828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,188)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,438)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(714)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,105
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**391**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 454
Changes of assumptions	$ 0	$ 236
Net difference between projected and actual earnings on investments	$ 494	$ 0
Changes in proportionate share	$ 2,114	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,608	$ 698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,910

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)
1st Fiscal Year	$ 667
2nd Fiscal Year	904
3rd Fiscal Year	182
4th Fiscal Year	156
5th Fiscal Year	0
Thereafter	0
Total	$ 1,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00447624%
Employer's proportionate share at MD		0.01162288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,683)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,584)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,809)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,519)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,328)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,421
Changes of assumptions	$ 0	$ 1,259
Net difference between projected and actual earnings on investments	$ 2,634	$ 0
Changes in proportionate share	$ 425	$ 7,299
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,059	$ 10,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,920)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,822)
2nd Fiscal Year	(3,902)
3rd Fiscal Year	974
4th Fiscal Year	831
5th Fiscal Year	0
Thereafter	0
Total	$ (7,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00822526%
Employer's proportionate share at MD		0.00453487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,460)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,762)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,486)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,296
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 945
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 1,028	$ 0
Changes in proportionate share	$ 4,079	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,107	$ 1,436
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)
1st Fiscal Year	$ 1,347
2nd Fiscal Year	1,620
3rd Fiscal Year	380
4th Fiscal Year	324
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00511781%
Employer's proportionate share at MD		0.00087317%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,889)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,072)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,200
o Differences 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	$ 182
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 4,328	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,526	$ 324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,202

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,057
2nd Fiscal Year	2,010
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 4,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04014226%
Employer's proportionate share at MD		0.03795060%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,328)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,430)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,067)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,437)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,377
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,905
Changes of assumptions	$ 0	$ 4,110
Net difference between projected and actual earnings on investments	$ 8,600	$ 0
Changes in proportionate share	$ 3,544	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,144	$ 12,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 109

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,365)
2nd Fiscal Year	(418)
3rd Fiscal Year	3,179
4th Fiscal Year	2,713
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01701250%
Employer's proportionate share at MD		0.00875982%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,874)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,789)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,871)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,422
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,825
Changes of assumptions	$ 0	$ 949
Net difference between projected and actual earnings on investments	$ 1,985	$ 0
Changes in proportionate share	$ 8,501	$ 13
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,486	$ 2,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,699

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,716
2nd Fiscal Year	3,623
3rd Fiscal Year	734
4th Fiscal Year	626
5th Fiscal Year	0
Thereafter	0
Total	$ 7,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00132725%
Employer's proportionate share at MD		0.00110007%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	86
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 229
Changes of assumptions	$ 0	$ 119
Net difference between projected and actual earnings on investments	$ 249	$ 0
Changes in proportionate share	$ 244	$ 74
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 493	$ 422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 71

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (157)
2nd Fiscal Year	57
3rd Fiscal Year	92
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ 71

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9)
o Differences 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)**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00482800%
Employer's proportionate share at MD		0.00317142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,329)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,462)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,527)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	867
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(172)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 661
Changes of assumptions	$ 0	$ 343
Net difference between projected and actual earnings on investments	$ 719	$ 0
Changes in proportionate share	$ 1,689	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,408	$ 1,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 234
2nd Fiscal Year	667
3rd Fiscal Year	266
4th Fiscal Year	227
5th Fiscal Year	0
Thereafter	0
Total	$ 1,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01938515%
Employer's proportionate share at MD		0.01666140%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,459)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,949)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,408)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,460)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,243)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,471
Changes of assumptions	$ 0	$ 1,805
Net difference between projected and actual earnings on investments	$ 3,775	$ 0
Changes in proportionate share	$ 2,777	$ 274
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,552	$ 5,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,002

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,173)
2nd Fiscal Year	590
3rd Fiscal Year	1,396
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ 1,002

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00176484%
Employer's proportionate share at MD		0.00067331%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,410)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,372)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,598)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(221)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	551
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**330**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 140
Changes of assumptions	$ 0	$ 73
Net difference between projected and actual earnings on investments	$ 153	$ 0
Changes in proportionate share	$ 1,123	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,276	$ 219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,057

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 454
2nd Fiscal Year	498
3rd Fiscal Year	56
4th Fiscal Year	48
5th Fiscal Year	0
Thereafter	0
Total	$ 1,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00197473%
Employer's proportionate share at MD		0.01665731%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,816)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,941)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,402)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,459)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,448)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,907)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,470
Changes of assumptions	$ 0	$ 1,804
Net difference between projected and actual earnings on investments	$ 3,775	$ 0
Changes in proportionate share	$ 414	$ 14,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,189	$ 20,245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,056)

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)
1st Fiscal Year	$ (10,885)
2nd Fiscal Year	(7,757)
3rd Fiscal Year	1,395
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ (16,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00100616%
Employer's proportionate share at MD		0.00296968%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,051)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,885)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(973)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,055)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,028)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 619
Changes of assumptions	$ 0	$ 322
Net difference between projected and actual earnings on investments	$ 673	$ 0
Changes in proportionate share	$ 4	$ 2,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 677	$ 2,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,654)
2nd Fiscal Year	(1,072)
3rd Fiscal Year	249
4th Fiscal Year	212
5th Fiscal Year	0
Thereafter	0
Total	$ (2,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00240748%
Employer's proportionate share at MD		0.00395748%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,652)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,064)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,392)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,297)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,196)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,493)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 824
Changes of assumptions	$ 0	$ 429
Net difference between projected and actual earnings on investments	$ 897	$ 0
Changes in proportionate share	$ 7	$ 2,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 904	$ 3,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,363)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,024)
2nd Fiscal Year	(954)
3rd Fiscal Year	331
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ (2,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.30429247%
Employer's proportionate share at MD		0.16615330%
Employer's proportionate share of system NOL/(A) at prior MD	$	(588,003)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(338,554)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(273,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(394,328)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,453)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	69,719
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15,266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,610
Changes of assumptions	$ 0	$ 17,996
Net difference between projected and actual earnings on investments	$ 37,650	$ 0
Changes in proportionate share	$ 140,850	$ 3,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 178,500	$ 56,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 122,345

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)
1st Fiscal Year	$ 37,114
2nd Fiscal Year	59,438
3rd Fiscal Year	13,918
4th Fiscal Year	11,876
5th Fiscal Year	0
Thereafter	0
Total	$ 122,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02116789%
Employer's proportionate share at MD		0.01635840%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,823)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,727
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,634)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,407
Changes of assumptions	$ 0	$ 1,772
Net difference between projected and actual earnings on investments	$ 3,707	$ 0
Changes in proportionate share	$ 4,983	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,690	$ 5,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (670)
2nd Fiscal Year	1,641
3rd Fiscal Year	1,370
4th Fiscal Year	1,169
5th Fiscal Year	0
Thereafter	0
Total	$ 3,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00383359%
Employer's proportionate share at MD		0.00516242%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,408)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,519)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,252)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,692)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(641)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,075
Changes of assumptions	$ 0	$ 559
Net difference between projected and actual earnings on investments	$ 1,170	$ 0
Changes in proportionate share	$ 99	$ 1,357
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,269	$ 2,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,722)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,673)
2nd Fiscal Year	(851)
3rd Fiscal Year	432
4th Fiscal Year	369
5th Fiscal Year	0
Thereafter	0
Total	$ (1,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00195176%
Employer's proportionate share at MD		0.00098292%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,772)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,003)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,333)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(322)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	433
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 205
Changes of assumptions	$ 0	$ 106
Net difference between projected and actual earnings on investments	$ 223	$ 0
Changes in proportionate share	$ 990	$ 100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,213	$ 411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 802

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 230
2nd Fiscal Year	419
3rd Fiscal Year	82
4th Fiscal Year	70
5th Fiscal Year	0
Thereafter	0
Total	$ 802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01162856%
Employer's proportionate share at MD		0.01181503%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,471)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,074)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,040)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,872)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(362)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,234)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,461
Changes of assumptions	$ 0	$ 1,280
Net difference between projected and actual earnings on investments	$ 2,677	$ 0
Changes in proportionate share	$ 9	$ 451
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,686	$ 4,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,506)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,728)
2nd Fiscal Year	(611)
3rd Fiscal Year	990
4th Fiscal Year	845
5th Fiscal Year	0
Thereafter	0
Total	$ (1,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01666128%
Employer's proportionate share at MD		0.01149505%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,422)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,281)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,767)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,394
Changes of assumptions	$ 0	$ 1,245
Net difference between projected and actual earnings on investments	$ 2,605	$ 0
Changes in proportionate share	$ 5,268	$ 460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,873	$ 4,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,774

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16
2nd Fiscal Year	1,973
3rd Fiscal Year	963
4th Fiscal Year	822
5th Fiscal Year	0
Thereafter	0
Total	$ 3,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00865934%
Employer's proportionate share at MD		0.00760424%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,494)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,492)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	609
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,883)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,584
Changes of assumptions	$ 0	$ 824
Net difference between projected and actual earnings on investments	$ 1,723	$ 0
Changes in proportionate share	$ 1,096	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,819	$ 2,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (959)
2nd Fiscal Year	190
3rd Fiscal Year	637
4th Fiscal Year	544
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00171759%
Employer's proportionate share at MD		0.00086436%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,319)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,051)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	334
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**51**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 870	$ 128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,066	$ 402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 664

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 166
2nd Fiscal Year	364
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00115424%
Employer's proportionate share at MD		0.00086468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,230)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,762)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	281
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 438	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 634	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 357

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 107
2nd Fiscal Year	116
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02949741%
Employer's proportionate share at MD		0.02723705%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,000)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,498)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,926)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,732)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,674
Changes of assumptions	$ 0	$ 2,950
Net difference between projected and actual earnings on investments	$ 6,172	$ 0
Changes in proportionate share	$ 2,317	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,489	$ 8,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,309)
2nd Fiscal Year	(54)
3rd Fiscal Year	2,281
4th Fiscal Year	1,947
5th Fiscal Year	0
Thereafter	0
Total	$ (135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00298474%
Employer's proportionate share at MD		0.00075807%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,545)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,799)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,197
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 158
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 172	$ 0
Changes in proportionate share	$ 2,367	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,539	$ 257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,282

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)
1st Fiscal Year	$ 1,112
2nd Fiscal Year	1,052
3rd Fiscal Year	63
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ 2,282

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00310077%
Employer's proportionate share at MD		0.00355211%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,992)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,238)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,843)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,430)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(264)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,428)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	740
Changes of assumptions	$	0	$	385
Net difference between projected and actual earnings on investments	$	805	$	0
Changes in proportionate share	$	0	$	481
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	805	$	1,606
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(801)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(983)
2nd Fiscal Year		(369)
3rd Fiscal Year		298
4th Fiscal Year		254
5th Fiscal Year		0
Thereafter		0
Total	$	(801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00253077%
Employer's proportionate share at MD		0.00324139%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,890)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,332)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,693)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(351)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,413)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 675
Changes of assumptions	$ 0	$ 351
Net difference between projected and actual earnings on investments	$ 734	$ 0
Changes in proportionate share	$ 36	$ 725
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 770	$ 1,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (981)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,006)
2nd Fiscal Year	(478)
3rd Fiscal Year	272
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39
o Differences 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	$	17	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	17	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	17

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00127630%
Employer's proportionate share at MD		0.00253978%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,175)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,028)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(832)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,430)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 529
Changes of assumptions	$ 0	$ 275
Net difference between projected and actual earnings on investments	$ 576	$ 0
Changes in proportionate share	$ 107	$ 1,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 683	$ 2,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,416)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,103)
2nd Fiscal Year	(708)
3rd Fiscal Year	213
4th Fiscal Year	182
5th Fiscal Year	0
Thereafter	0
Total	$ (1,416)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00316898%
Employer's proportionate share at MD		0.00213252%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,124)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,061)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 444
Changes of assumptions	$ 0	$ 231
Net difference between projected and actual earnings on investments	$ 483	$ 0
Changes in proportionate share	$ 1,277	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,760	$ 681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,079

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)
1st Fiscal Year	$ 316
2nd Fiscal Year	432
3rd Fiscal Year	179
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ 1,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00116877%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,258)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	440
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**440**

	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	$ 186
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,191	$ 186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,005

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)
1st Fiscal Year	$ 458
2nd Fiscal Year	547
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03009019%
Employer's proportionate share at MD		0.01174365%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,145)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,929)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,319)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,871)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,849)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,887
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,038**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,446
Changes of assumptions	$ 0	$ 1,272
Net difference between projected and actual earnings on investments	$ 2,661	$ 0
Changes in proportionate share	$ 18,982	$ 65
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,643	$ 3,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,860

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,647
2nd Fiscal Year	8,390
3rd Fiscal Year	984
4th Fiscal Year	839
5th Fiscal Year	0
Thereafter	0
Total	$ 17,860

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00180878%
Employer's proportionate share at MD		0.00065995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,495)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,086)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,566)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	589
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137
Changes of assumptions	$ 0	$ 71
Net difference between projected and actual earnings on investments	$ 150	$ 0
Changes in proportionate share	$ 1,171	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,321	$ 227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,094

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 465
2nd Fiscal Year	525
3rd Fiscal Year	55
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ 1,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00044623%
Employer's proportionate share at MD		0.00025583%
Employer's proportionate share of system NOL/(A) at prior MD	$	(862)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(421)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(607)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	92
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53
Changes of assumptions	$ 0	$ 28
Net difference between projected and actual earnings on investments	$ 58	$ 0
Changes in proportionate share	$ 194	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 252	$ 90
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)
1st Fiscal Year	$ 42
2nd Fiscal Year	80
3rd Fiscal Year	21
4th Fiscal Year	18
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05402873%
Employer's proportionate share at MD		0.05397329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(104,403)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,976)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(128,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,689)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,397)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,243
Changes of assumptions	$ 0	$ 5,846
Net difference between projected and actual earnings on investments	$ 12,230	$ 0
Changes in proportionate share	$ 56	$ 1,296
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,286	$ 18,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,099)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,121)
2nd Fiscal Year	(2,356)
3rd Fiscal Year	4,521
4th Fiscal Year	3,858
5th Fiscal Year	0
Thereafter	0
Total	$ (6,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00067540%
Employer's proportionate share at MD		0.00087238%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,305)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,778)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(75)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(361)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 182
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 48	$ 203
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 246	$ 479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (240)
2nd Fiscal Year	(129)
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00094185%
Employer's proportionate share at MD		0.00145292%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,820)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,960)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,448)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(476)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(264)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(740)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 303
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 329	$ 0
Changes in proportionate share	$ 20	$ 522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 349	$ 982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (552)
2nd Fiscal Year	(306)
3rd Fiscal Year	122
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00036249%
Employer's proportionate share at MD		0.00040443%
Employer's proportionate share of system NOL/(A) at prior MD	$	(700)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(824)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(960)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(133)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(104)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(237)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	84
Changes of assumptions	$	0	$	44
Net difference between projected and actual earnings on investments	$	92	$	0
Changes in proportionate share	$	3	$	147
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	95	$	275
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(180)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(196)
2nd Fiscal Year		(47)
3rd Fiscal Year		34
4th Fiscal Year		29
5th Fiscal Year		0
Thereafter		0
Total	$	(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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00487664%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,423)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,558
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,558**

	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	$ 4,972	$ 71
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,972	$ 71
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,901

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,551
2nd Fiscal Year	2,350
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 4,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00050261%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	517	$	34
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	517	$	34
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	244
2nd Fiscal Year		239
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00262554%
Employer's proportionate share at MD		0.00267689%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,073)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,454)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	40
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(837)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 558
Changes of assumptions	$ 0	$ 290
Net difference between projected and actual earnings on investments	$ 607	$ 0
Changes in proportionate share	$ 91	$ 53
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 698	$ 901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (491)
2nd Fiscal Year	(128)
3rd Fiscal Year	224
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00223153%
Employer's proportionate share at MD		0.00218551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,187)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 455
Changes of assumptions	$ 0	$ 237
Net difference between projected and actual earnings on investments	$ 495	$ 0
Changes in proportionate share	$ 47	$ 14
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 542	$ 706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (433)
2nd Fiscal Year	(70)
3rd Fiscal Year	183
4th Fiscal Year	156
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00215278%
Employer's proportionate share at MD		0.00024624%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,160)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(502)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(584)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	999
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 56	$ 0
Changes in proportionate share	$ 1,944	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,000	$ 101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,899

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)
1st Fiscal Year	$ 952
2nd Fiscal Year	909
3rd Fiscal Year	21
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ 1,899

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00130488%
Employer's proportionate share at MD		0.00092128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,877)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,516)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,186)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(302)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	92
o Differences 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	$ 192
Changes of assumptions	$ 0	$ 100
Net difference between projected and actual earnings on investments	$ 209	$ 0
Changes in proportionate share	$ 391	$ 122
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 600	$ 414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 186

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (94)
2nd Fiscal Year	137
3rd Fiscal Year	77
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01523001%
Employer's proportionate share at MD		0.00357648%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,287)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,488)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,496
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,324**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 745
Changes of assumptions	$ 0	$ 387
Net difference between projected and actual earnings on investments	$ 810	$ 0
Changes in proportionate share	$ 11,882	$ 814
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,692	$ 1,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,746

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,787
2nd Fiscal Year	5,403
3rd Fiscal Year	300
4th Fiscal Year	256
5th Fiscal Year	0
Thereafter	0
Total	$ 10,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00487539%
Employer's proportionate share at MD		0.00298053%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,421)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,073)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,903)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,074)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(977)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	952
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 621
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 675	$ 0
Changes in proportionate share	$ 1,932	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,607	$ 963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,644

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 395
2nd Fiscal Year	787
3rd Fiscal Year	250
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ 1,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00500768%
Employer's proportionate share at MD		0.00429492%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,751)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,065)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,193)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,408)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,047)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 895
Changes of assumptions	$ 0	$ 465
Net difference between projected and actual earnings on investments	$ 973	$ 0
Changes in proportionate share	$ 734	$ 67
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,707	$ 1,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 280

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (545)
2nd Fiscal Year	158
3rd Fiscal Year	360
4th Fiscal Year	307
5th Fiscal Year	0
Thereafter	0
Total	$ 280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00230431%
Employer's proportionate share at MD		0.00223960%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,315)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(734)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	145
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(589)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 467
Changes of assumptions	$ 0	$ 243
Net difference between projected and actual earnings on investments	$ 507	$ 0
Changes in proportionate share	$ 184	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 691	$ 710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (312)
2nd Fiscal Year	(53)
3rd Fiscal Year	188
4th Fiscal Year	160
5th Fiscal Year	0
Thereafter	0
Total	$ (19)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01428874%
Employer's proportionate share at MD		0.00861468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,611)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,553)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,171)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,445)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,823)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,308
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,515)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,794
Changes of assumptions	$ 0	$ 933
Net difference between projected and actual earnings on investments	$ 1,952	$ 0
Changes in proportionate share	$ 5,785	$ 1,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,737	$ 4,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,470

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114)
2nd Fiscal Year	2,246
3rd Fiscal Year	722
4th Fiscal Year	616
5th Fiscal Year	0
Thereafter	0
Total	$ 3,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00695386%
Employer's proportionate share at MD		0.00343622%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,437)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,002)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,155)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,126)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,954
o Differences 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	$ 716
Changes of assumptions	$ 0	$ 372
Net difference between projected and actual earnings on investments	$ 779	$ 0
Changes in proportionate share	$ 3,807	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,586	$ 1,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,459

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,351
2nd Fiscal Year	1,574
3rd Fiscal Year	288
4th Fiscal Year	246
5th Fiscal Year	0
Thereafter	0
Total	$ 3,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00182357%
Employer's proportionate share at MD		0.00087207%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,524)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,777)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	405
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**119**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 182
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 970	$ 113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,168	$ 389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 779

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 232
2nd Fiscal Year	411
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122972%
Employer's proportionate share at MD		0.00086106%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,754)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,044)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(282)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	215
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(67)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 179
Changes of assumptions	$ 0	$ 93
Net difference between projected and actual earnings on investments	$ 195	$ 0
Changes in proportionate share	$ 393	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 588	$ 276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 312

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 35
2nd Fiscal Year	143
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00080769%
Employer's proportionate share at MD		0.00045946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,561)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(936)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(756)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,090)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	122
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 104	$ 0
Changes in proportionate share	$ 355	$ 67
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 459	$ 213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32
2nd Fiscal Year	144
3rd Fiscal Year	38
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ 246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00128142%
Employer's proportionate share at MD		0.00094707%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,476)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,248)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	119
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 197
Changes of assumptions	$ 0	$ 103
Net difference between projected and actual earnings on investments	$ 215	$ 0
Changes in proportionate share	$ 341	$ 65
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 556	$ 365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72)
2nd Fiscal Year	116
3rd Fiscal Year	79
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00230318%
Employer's proportionate share at MD		0.00180907%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,451)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,686)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,976)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	208
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(385)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 377
Changes of assumptions	$ 0	$ 196
Net difference between projected and actual earnings on investments	$ 410	$ 0
Changes in proportionate share	$ 514	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 924	$ 593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 331

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (113)
2nd Fiscal Year	163
3rd Fiscal Year	152
4th Fiscal Year	129
5th Fiscal Year	0
Thereafter	0
Total	$ 331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00173281%
Employer's proportionate share at MD		0.00087301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,348)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,072)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	551
o Differences 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	$ 182
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 973	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,171	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 372
2nd Fiscal Year	387
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33
o Differences 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**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	20	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	20	$	0
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)	
1st Fiscal Year	$	18
2nd Fiscal Year		2
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00339506%
Employer's proportionate share at MD		0.00079329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,883)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(260)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,067
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**807**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 165
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 180	$ 0
Changes in proportionate share	$ 2,670	$ 410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,850	$ 661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,189

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)
1st Fiscal Year	$ 878
2nd Fiscal Year	1,188
3rd Fiscal Year	66
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 2,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00019391%
Employer's proportionate share at MD		0.00012642%
Employer's proportionate share of system NOL/(A) at prior MD	$	(375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(258)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(300)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	49
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26
Changes of assumptions	$ 0	$ 14
Net difference between projected and actual earnings on investments	$ 29	$ 0
Changes in proportionate share	$ 76	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105	$ 52
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 53

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6
2nd Fiscal Year	27
3rd Fiscal Year	11
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ 53

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00117303%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,390)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,784)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(628)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,012)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 244
Changes of assumptions	$ 0	$ 127
Net difference between projected and actual earnings on investments	$ 266	$ 0
Changes in proportionate share	$ 3	$ 1,196
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 1,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (865)
2nd Fiscal Year	(615)
3rd Fiscal Year	98
4th Fiscal Year	84
5th Fiscal Year	0
Thereafter	0
Total	$ (1,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00076172%
Employer's proportionate share at MD		0.00044217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,472)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(901)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,049)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(145)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	142
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 100	$ 0
Changes in proportionate share	$ 326	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 426	$ 159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 63
2nd Fiscal Year	135
3rd Fiscal Year	37
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05732553%
Employer's proportionate share at MD		0.03938701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(110,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,255)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,476)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,543
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,365)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,204
Changes of assumptions	$ 0	$ 4,266
Net difference between projected and actual earnings on investments	$ 8,925	$ 0
Changes in proportionate share	$ 19,049	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,974	$ 12,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,504

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,316
2nd Fiscal Year	7,073
3rd Fiscal Year	3,299
4th Fiscal Year	2,815
5th Fiscal Year	0
Thereafter	0
Total	$ 15,504

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2815: Hermiston Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00029923%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(710)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(160)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(258)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62
Changes of assumptions	$ 0	$ 32
Net difference between projected and actual earnings on investments	$ 68	$ 0
Changes in proportionate share	$ 0	$ 305
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 68	$ 399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (331)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (221)
2nd Fiscal Year	(158)
3rd Fiscal Year	25
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00214234%
Employer's proportionate share at MD		0.00315585%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,140)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,490)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,034)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(507)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,541)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 657
Changes of assumptions	$ 0	$ 342
Net difference between projected and actual earnings on investments	$ 715	$ 0
Changes in proportionate share	$ 53	$ 1,035
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 768	$ 2,034
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)
1st Fiscal Year	$ (1,139)
2nd Fiscal Year	(617)
3rd Fiscal Year	264
4th Fiscal Year	226
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00075041%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,450)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	398
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**398**

	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	$ 767	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 767	$ 12
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 394
2nd Fiscal Year	361
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00156180%
Employer's proportionate share at MD		0.00184854%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,018)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,767)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,387)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(606)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(162)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 385
Changes of assumptions	$ 0	$ 200
Net difference between projected and actual earnings on investments	$ 419	$ 0
Changes in proportionate share	$ 0	$ 303
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 419	$ 888
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)
1st Fiscal Year	$ (539)
2nd Fiscal Year	(218)
3rd Fiscal Year	155
4th Fiscal Year	132
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00147914%
Employer's proportionate share at MD		0.00086420%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,858)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,051)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	300
o Differences 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	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 627	$ 27
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 823	$ 301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 522

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 128
2nd Fiscal Year	260
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00242689%
Employer's proportionate share at MD		0.00136785%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,690)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,787)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(448)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	271
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(177)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 285
Changes of assumptions	$ 0	$ 148
Net difference between projected and actual earnings on investments	$ 310	$ 0
Changes in proportionate share	$ 1,080	$ 148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,390	$ 581
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)
1st Fiscal Year	$ 154
2nd Fiscal Year	442
3rd Fiscal Year	115
4th Fiscal Year	98
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00172052%
Employer's proportionate share at MD		0.00353308%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,325)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,199)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,385)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(922)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,080)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 736
Changes of assumptions	$ 0	$ 383
Net difference between projected and actual earnings on investments	$ 801	$ 0
Changes in proportionate share	$ 13	$ 1,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 814	$ 2,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,682)
2nd Fiscal Year	(1,024)
3rd Fiscal Year	296
4th Fiscal Year	253
5th Fiscal Year	0
Thereafter	0
Total	$ (2,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**337**

	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	$	381	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	381	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	345
2nd Fiscal Year		36
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00055898%
Employer's proportionate share at MD		0.00061828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,260)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,467)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(203)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(142)
o Differences 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	$ 129
Changes of assumptions	$ 0	$ 67
Net difference between projected and actual earnings on investments	$ 140	$ 0
Changes in proportionate share	$ 0	$ 163
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 140	$ 359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (219)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (251)
2nd Fiscal Year	(64)
3rd Fiscal Year	52
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ (219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00090506%
Employer's proportionate share at MD		0.00061356%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,749)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,250)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,009)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,456)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(201)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(68)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 128
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 139	$ 0
Changes in proportionate share	$ 297	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 436	$ 211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15
2nd Fiscal Year	114
3rd Fiscal Year	51
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ 225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03102778%
Employer's proportionate share at MD		0.02699002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,957)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,995)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,399)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,055)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,845)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,166
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,679)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,622
Changes of assumptions	$ 0	$ 2,923
Net difference between projected and actual earnings on investments	$ 6,116	$ 0
Changes in proportionate share	$ 4,116	$ 798
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,232	$ 9,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 889

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,043)
2nd Fiscal Year	741
3rd Fiscal Year	2,261
4th Fiscal Year	1,929
5th Fiscal Year	0
Thereafter	0
Total	$ 889

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00373697%
Employer's proportionate share at MD		0.00302927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,221)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	306
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(687)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 631
Changes of assumptions	$ 0	$ 328
Net difference between projected and actual earnings on investments	$ 686	$ 0
Changes in proportionate share	$ 723	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,409	$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 368

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (308)
2nd Fiscal Year	207
3rd Fiscal Year	254
4th Fiscal Year	217
5th Fiscal Year	0
Thereafter	0
Total	$ 368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04310507%
Employer's proportionate share at MD		0.03812090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,295)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,675)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,471)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,493)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,006)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,941
Changes of assumptions	$ 0	$ 4,129
Net difference between projected and actual earnings on investments	$ 8,638	$ 0
Changes in proportionate share	$ 5,087	$ 101
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,725	$ 12,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,554

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)
1st Fiscal Year	$ (5,157)
2nd Fiscal Year	794
3rd Fiscal Year	3,193
4th Fiscal Year	2,725
5th Fiscal Year	0
Thereafter	0
Total	$ 1,554

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00060127%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,162)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	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	$	624	$	78
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	624	$	78
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	546

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	262
2nd Fiscal Year		284
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00187835%
Employer's proportionate share at MD		0.00213221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,630)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,060)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,073)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 444
Changes of assumptions	$ 0	$ 231
Net difference between projected and actual earnings on investments	$ 483	$ 0
Changes in proportionate share	$ 6	$ 532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 489	$ 1,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (718)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (811)
2nd Fiscal Year	(238)
3rd Fiscal Year	179
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00600651%
Employer's proportionate share at MD		0.00093559%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,607)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,906)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(307)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,450
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 5,171	$ 229
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,383	$ 525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,321
2nd Fiscal Year	2,392
3rd Fiscal Year	78
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 4,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00232960%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,502)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,144
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,144**

	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	$ 2,380	$ 173
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,380	$ 173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,207

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,098
2nd Fiscal Year	1,109
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,207

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00268324%
Employer's proportionate share at MD		0.00183014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,729)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,011)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	466
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 381
Changes of assumptions	$ 0	$ 198
Net difference between projected and actual earnings on investments	$ 415	$ 0
Changes in proportionate share	$ 911	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,326	$ 585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 741

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 117
2nd Fiscal Year	339
3rd Fiscal Year	153
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01306781%
Employer's proportionate share at MD		0.01186048%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,511)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,148)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,887)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	440
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,447)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,471
Changes of assumptions	$ 0	$ 1,285
Net difference between projected and actual earnings on investments	$ 2,688	$ 0
Changes in proportionate share	$ 1,231	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,919	$ 3,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,915)
2nd Fiscal Year	69
3rd Fiscal Year	993
4th Fiscal Year	848
5th Fiscal Year	0
Thereafter	0
Total	$ (5)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00021598%
Employer's proportionate share at MD		0.00057582%
Employer's proportionate share of system NOL/(A) at prior MD	$	(417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,173)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(947)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,367)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(185)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(374)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	120
Changes of assumptions	$	0	$	62
Net difference between projected and actual earnings on investments	$	130	$	0
Changes in proportionate share	$	10	$	368
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	140	$	550
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(303)
2nd Fiscal Year		(196)
3rd Fiscal Year		48
4th Fiscal Year		41
5th Fiscal Year		0
Thereafter		0
Total	$	(410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00141420%
Employer's proportionate share at MD		0.00164365%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,349)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,704)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,901)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(140)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(679)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	342
Changes of assumptions	$	0	$	178
Net difference between projected and actual earnings on investments	$	372	$	0
Changes in proportionate share	$	0	$	254
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	372	$	774
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(474)
2nd Fiscal Year		(183)
3rd Fiscal Year		138
4th Fiscal Year		117
5th Fiscal Year		0
Thereafter		0
Total	$	(402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00147128%
Employer's proportionate share at MD		0.00115101%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,843)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	171
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 240
Changes of assumptions	$ 0	$ 125
Net difference between projected and actual earnings on investments	$ 261	$ 0
Changes in proportionate share	$ 344	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 605	$ 371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53)
2nd Fiscal Year	109
3rd Fiscal Year	96
4th Fiscal Year	82
5th Fiscal Year	0
Thereafter	0
Total	$ 234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00152652%
Employer's proportionate share at MD		0.00096783%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,972)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(317)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	475
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**158**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 0	$ 105
Net difference between projected and actual earnings on investments	$ 219	$ 0
Changes in proportionate share	$ 749	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 968	$ 307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 661

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 266
2nd Fiscal Year	245
3rd Fiscal Year	81
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10599797%
Employer's proportionate share at MD		0.05185162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(204,826)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,653)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,372
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**10,379**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,801
Changes of assumptions	$ 0	$ 5,616
Net difference between projected and actual earnings on investments	$ 11,749	$ 0
Changes in proportionate share	$ 55,209	$ 1,659
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66,958	$ 18,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,882

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,010
2nd Fiscal Year	23,823
3rd Fiscal Year	4,343
4th Fiscal Year	3,706
5th Fiscal Year	0
Thereafter	0
Total	$ 48,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00405485%
Employer's proportionate share at MD		0.00380621%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,835)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,033)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(141)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 793
Changes of assumptions	$ 0	$ 412
Net difference between projected and actual earnings on investments	$ 862	$ 0
Changes in proportionate share	$ 253	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,115	$ 1,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (343)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (872)
2nd Fiscal Year	(61)
3rd Fiscal Year	319
4th Fiscal Year	272
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01875363%
Employer's proportionate share at MD		0.01403561%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,239)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,599)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,089)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,310)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,040
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,560)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,924
Changes of assumptions	$ 0	$ 1,520
Net difference between projected and actual earnings on investments	$ 3,180	$ 0
Changes in proportionate share	$ 4,811	$ 512
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,991	$ 4,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,035

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (787)
2nd Fiscal Year	1,643
3rd Fiscal Year	1,176
4th Fiscal Year	1,003
5th Fiscal Year	0
Thereafter	0
Total	$ 3,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01720278%
Employer's proportionate share at MD		0.00331404%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,242)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,452)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,865)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,768
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,682**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 690
Changes of assumptions	$ 0	$ 359
Net difference between projected and actual earnings on investments	$ 751	$ 0
Changes in proportionate share	$ 14,161	$ 892
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,912	$ 1,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,971

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)
1st Fiscal Year	$ 5,969
2nd Fiscal Year	6,488
3rd Fiscal Year	278
4th Fiscal Year	237
5th Fiscal Year	0
Thereafter	0
Total	$ 12,971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00160291%
Employer's proportionate share at MD		0.00054956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,097)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,120)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(904)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	668
o Differences 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	$ 114
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 125	$ 0
Changes in proportionate share	$ 1,182	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,307	$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,133

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)
1st Fiscal Year	$ 551
2nd Fiscal Year	496
3rd Fiscal Year	46
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ 1,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01068659%
Employer's proportionate share at MD		0.00918547%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,716)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,800)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,010)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	414
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,596)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,913
Changes of assumptions	$ 0	$ 995
Net difference between projected and actual earnings on investments	$ 2,081	$ 0
Changes in proportionate share	$ 1,530	$ 352
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,611	$ 3,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 351

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,381)
2nd Fiscal Year	306
3rd Fiscal Year	769
4th Fiscal Year	657
5th Fiscal Year	0
Thereafter	0
Total	$ 351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00192612%
Employer's proportionate share at MD		0.00193502%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,722)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,592)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(634)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(606)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 403
Changes of assumptions	$ 0	$ 210
Net difference between projected and actual earnings on investments	$ 438	$ 0
Changes in proportionate share	$ 36	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 474	$ 625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (151)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (368)
2nd Fiscal Year	(82)
3rd Fiscal Year	162
4th Fiscal Year	138
5th Fiscal Year	0
Thereafter	0
Total	$ (151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00039865%
Employer's proportionate share at MD		0.00024310%
Employer's proportionate share of system NOL/(A) at prior MD	$	(770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(577)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	154
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**74**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 55	$ 0
Changes in proportionate share	$ 242	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 297	$ 77
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 109
2nd Fiscal Year	74
3rd Fiscal Year	20
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00459487%
Employer's proportionate share at MD		0.00093512%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,879)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,905)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,538)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,219)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(306)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,936
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,630**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 3,736	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,948	$ 330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,618

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)
1st Fiscal Year	$ 1,747
2nd Fiscal Year	1,726
3rd Fiscal Year	78
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 3,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00053090%
Employer's proportionate share at MD		0.00079533%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,026)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,621)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,308)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(261)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(144)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(405)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 166
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 180	$ 0
Changes in proportionate share	$ 3	$ 271
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 183	$ 523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (340)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (303)
2nd Fiscal Year	(160)
3rd Fiscal Year	67
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ (340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09207426%
Employer's proportionate share at MD		0.03781396%
Employer's proportionate share of system NOL/(A) at prior MD	$	(177,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,050)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,743)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,393)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28,393
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**16,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,877
Changes of assumptions	$ 0	$ 4,096
Net difference between projected and actual earnings on investments	$ 8,569	$ 0
Changes in proportionate share	$ 55,325	$ 540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63,894	$ 12,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 51,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,943
2nd Fiscal Year	24,568
3rd Fiscal Year	3,167
4th Fiscal Year	2,703
5th Fiscal Year	0
Thereafter	0
Total	$ 51,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01809160%
Employer's proportionate share at MD		0.01351372%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,960)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,536)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,230)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,072)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,429)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,234
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,815
Changes of assumptions	$ 0	$ 1,464
Net difference between projected and actual earnings on investments	$ 3,062	$ 0
Changes in proportionate share	$ 4,667	$ 77
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,729	$ 4,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,373

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (362)
2nd Fiscal Year	1,637
3rd Fiscal Year	1,132
4th Fiscal Year	966
5th Fiscal Year	0
Thereafter	0
Total	$ 3,373

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00088493%
Employer's proportionate share at MD		0.00064234%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,710)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,309)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 248	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 394	$ 225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 169

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20)
2nd Fiscal Year	89
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02021391%
Employer's proportionate share at MD		0.01539073%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,061)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,360)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,044)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,581
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,463)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,206
Changes of assumptions	$ 0	$ 1,667
Net difference between projected and actual earnings on investments	$ 3,488	$ 0
Changes in proportionate share	$ 5,193	$ 68
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,681	$ 4,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,740

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)
1st Fiscal Year	$ (357)
2nd Fiscal Year	1,707
3rd Fiscal Year	1,289
4th Fiscal Year	1,100
5th Fiscal Year	0
Thereafter	0
Total	$ 3,740

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00583757%
Employer's proportionate share at MD		0.00172416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,280)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,513)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,836)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,092)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(565)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,438
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,873**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 359
Changes of assumptions	$ 0	$ 187
Net difference between projected and actual earnings on investments	$ 391	$ 0
Changes in proportionate share	$ 4,446	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,837	$ 546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,291

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)
1st Fiscal Year	$ 2,086
2nd Fiscal Year	1,937
3rd Fiscal Year	144
4th Fiscal Year	123
5th Fiscal Year	0
Thereafter	0
Total	$ 4,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00064764%
Employer's proportionate share at MD		0.00087615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,785)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,079)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(287)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(116)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 183
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 199	$ 0
Changes in proportionate share	$ 6	$ 233
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 205	$ 511
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)
1st Fiscal Year	$ (296)
2nd Fiscal Year	(146)
3rd Fiscal Year	73
4th Fiscal Year	63
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00370710%
Employer's proportionate share at MD		0.00238883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,163)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,669)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(783)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	682
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(101)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 498
Changes of assumptions	$ 0	$ 259
Net difference between projected and actual earnings on investments	$ 541	$ 0
Changes in proportionate share	$ 1,344	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,885	$ 772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,113

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 207
2nd Fiscal Year	536
3rd Fiscal Year	200
4th Fiscal Year	171
5th Fiscal Year	0
Thereafter	0
Total	$ 1,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00104192%
Employer's proportionate share at MD		0.00083732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,013)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,706)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,377)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(274)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	150
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 174
Changes of assumptions	$ 0	$ 91
Net difference between projected and actual earnings on investments	$ 190	$ 0
Changes in proportionate share	$ 285	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 475	$ 276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 199

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1)
2nd Fiscal Year	70
3rd Fiscal Year	70
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ 199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00679465%
Employer's proportionate share at MD		0.00357664%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,130)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,288)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,884)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,488)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,626
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 745
Changes of assumptions	$ 0	$ 387
Net difference between projected and actual earnings on investments	$ 810	$ 0
Changes in proportionate share	$ 3,281	$ 86
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,091	$ 1,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,873

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)
1st Fiscal Year	$ 922
2nd Fiscal Year	1,395
3rd Fiscal Year	300
4th Fiscal Year	256
5th Fiscal Year	0
Thereafter	0
Total	$ 2,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00243658%
Employer's proportionate share at MD		0.00165403%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,708)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,721)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,925)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(542)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	389
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 345
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 375	$ 0
Changes in proportionate share	$ 799	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,174	$ 532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 76
2nd Fiscal Year	309
3rd Fiscal Year	139
4th Fiscal Year	118
5th Fiscal Year	0
Thereafter	0
Total	$ 642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00167315%
Employer's proportionate share at MD		0.00175482%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,233)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,576)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,165)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(575)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(40)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(615)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 366
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 398	$ 0
Changes in proportionate share	$ 21	$ 85
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 419	$ 641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (222)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (384)
2nd Fiscal Year	(111)
3rd Fiscal Year	147
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ (222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00062321%
Employer's proportionate share at MD		0.00040757%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,204)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(830)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(967)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(134)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	64
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(70)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85
Changes of assumptions	$ 0	$ 44
Net difference between projected and actual earnings on investments	$ 92	$ 0
Changes in proportionate share	$ 220	$ 54
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 312	$ 183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (16)
2nd Fiscal Year	82
3rd Fiscal Year	34
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00244078%
Employer's proportionate share at MD		0.00164837%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,716)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,359)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,712)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,912)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	299
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 343
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 374	$ 0
Changes in proportionate share	$ 812	$ 145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,186	$ 667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 519

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39)
2nd Fiscal Year	302
3rd Fiscal Year	138
4th Fiscal Year	118
5th Fiscal Year	0
Thereafter	0
Total	$ 519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00115986%
Employer's proportionate share at MD		0.00063416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,241)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,292)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,043)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,505)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(208)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	86
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 539	$ 205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 683	$ 406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 277

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30)
2nd Fiscal Year	208
3rd Fiscal Year	53
4th Fiscal Year	45
5th Fiscal Year	0
Thereafter	0
Total	$ 277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01899697%
Employer's proportionate share at MD		0.01133828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,709)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,103)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,909)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,797
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**81**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,362
Changes of assumptions	$ 0	$ 1,228
Net difference between projected and actual earnings on investments	$ 2,569	$ 0
Changes in proportionate share	$ 7,809	$ 141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,378	$ 3,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,647

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,677
2nd Fiscal Year	3,210
3rd Fiscal Year	950
4th Fiscal Year	810
5th Fiscal Year	0
Thereafter	0
Total	$ 6,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00063920%
Employer's proportionate share at MD		0.00036889%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,235)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(752)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(875)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(121)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	146
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**25**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77
Changes of assumptions	$ 0	$ 40
Net difference between projected and actual earnings on investments	$ 84	$ 0
Changes in proportionate share	$ 276	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 360	$ 117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 243

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 71
2nd Fiscal Year	114
3rd Fiscal Year	31
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 243

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00005216%
Employer's proportionate share at MD		0.00039657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(808)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(941)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 83
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 181	$ 351
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 271	$ 477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (206)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (100)
2nd Fiscal Year	(168)
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ (206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		3.20847728%
Employer's proportionate share at MD		2.12398453%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,199,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,327,836)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,493,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,040,800)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(696,090)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	567,679
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(128,411)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 442,431
Changes of assumptions	$ 0	$ 230,046
Net difference between projected and actual earnings on investments	$ 481,290	$ 0
Changes in proportionate share	$ 1,109,798	$ 22,702
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,591,088	$ 695,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 895,909

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 133,842
2nd Fiscal Year	432,336
3rd Fiscal Year	177,913
4th Fiscal Year	151,817
5th Fiscal Year	0
Thereafter	0
Total	$ 895,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00042880%
Employer's proportionate share at MD		0.00021259%
Employer's proportionate share of system NOL/(A) at prior MD	$	(829)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(433)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(505)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	83
o Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 44
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 221	$ 43
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 110
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)
1st Fiscal Year	$ 35
2nd Fiscal Year	91
3rd Fiscal Year	18
4th Fiscal Year	15
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03386997%
Employer's proportionate share at MD		0.01311732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,449)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,728)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,131)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,786
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,732
Changes of assumptions	$ 0	$ 1,421
Net difference between projected and actual earnings on investments	$ 2,972	$ 0
Changes in proportionate share	$ 21,160	$ 225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,132	$ 4,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,754

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)
1st Fiscal Year	$ 8,260
2nd Fiscal Year	9,458
3rd Fiscal Year	1,099
4th Fiscal Year	938
5th Fiscal Year	0
Thereafter	0
Total	$ 19,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01287378%
Employer's proportionate share at MD		0.00560412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,219)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,300)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,837)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,366
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,529**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,167
Changes of assumptions	$ 0	$ 607
Net difference between projected and actual earnings on investments	$ 1,270	$ 0
Changes in proportionate share	$ 7,413	$ 598
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,683	$ 2,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,311

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)
1st Fiscal Year	$ 2,217
2nd Fiscal Year	3,223
3rd Fiscal Year	469
4th Fiscal Year	401
5th Fiscal Year	0
Thereafter	0
Total	$ 6,311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00085510%
Employer's proportionate share at MD		0.00100431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,652)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,046)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,384)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(329)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(449)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	209
Changes of assumptions	$	0	$	109
Net difference between projected and actual earnings on investments	$	228	$	0
Changes in proportionate share	$	3	$	209
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	231	$	527
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(296)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(332)
2nd Fiscal Year		(120)
3rd Fiscal Year		84
4th Fiscal Year		72
5th Fiscal Year		0
Thereafter		0
Total	$	(296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00137715%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,661)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,186
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,186**

	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	$ 1,905	$ 28
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,905	$ 28
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,877

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,166
2nd Fiscal Year	711
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03443195%
Employer's proportionate share at MD		0.02855930%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,535)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,981)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,779)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,360)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,091
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,269)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,949
Changes of assumptions	$ 0	$ 3,093
Net difference between projected and actual earnings on investments	$ 6,471	$ 0
Changes in proportionate share	$ 5,988	$ 993
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,459	$ 10,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,424

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,560)
2nd Fiscal Year	1,551
3rd Fiscal Year	2,392
4th Fiscal Year	2,041
5th Fiscal Year	0
Thereafter	0
Total	$ 2,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02452653%
Employer's proportionate share at MD		0.02363416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,879)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,090)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,746)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,649
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,097)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,923
Changes of assumptions	$ 0	$ 2,560
Net difference between projected and actual earnings on investments	$ 5,355	$ 0
Changes in proportionate share	$ 2,586	$ 51
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,941	$ 7,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (2,849)
2nd Fiscal Year	(413)
3rd Fiscal Year	1,980
4th Fiscal Year	1,689
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01051443%
Employer's proportionate share at MD		0.00491241%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,010)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,659)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,610)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,023
Changes of assumptions	$ 0	$ 532
Net difference between projected and actual earnings on investments	$ 1,113	$ 0
Changes in proportionate share	$ 5,712	$ 2,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,825	$ 3,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,994

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65)
2nd Fiscal Year	2,296
3rd Fiscal Year	411
4th Fiscal Year	351
5th Fiscal Year	0
Thereafter	0
Total	$ 2,994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00014105%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(273)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39
o Differences 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	$ 144	$ 40
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 144	$ 40
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 104

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39
2nd Fiscal Year	65
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00081215%
Employer's proportionate share at MD		0.00166158%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,943)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(545)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(668)
o Differences 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	$ 346
Changes of assumptions	$ 0	$ 180
Net difference between projected and actual earnings on investments	$ 377	$ 0
Changes in proportionate share	$ 0	$ 1,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 377	$ 1,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,248)

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)
1st Fiscal Year	$ (1,006)
2nd Fiscal Year	(501)
3rd Fiscal Year	139
4th Fiscal Year	119
5th Fiscal Year	0
Thereafter	0
Total	$ (1,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00025226%
Employer's proportionate share at MD		0.00250723%
Employer's proportionate share of system NOL/(A) at prior MD	$	(487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,109)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,950)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(822)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,276)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 522
Changes of assumptions	$ 0	$ 272
Net difference between projected and actual earnings on investments	$ 568	$ 0
Changes in proportionate share	$ 0	$ 2,371
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 568	$ 3,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,785)
2nd Fiscal Year	(1,201)
3rd Fiscal Year	210
4th Fiscal Year	179
5th Fiscal Year	0
Thereafter	0
Total	$ (2,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00207804%
Employer's proportionate share at MD		0.00299610%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,016)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,105)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,929)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,111)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(605)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,587)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 624
Changes of assumptions	$ 0	$ 325
Net difference between projected and actual earnings on investments	$ 679	$ 0
Changes in proportionate share	$ 0	$ 1,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 679	$ 1,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,176)
2nd Fiscal Year	(574)
3rd Fiscal Year	251
4th Fiscal Year	214
5th Fiscal Year	0
Thereafter	0
Total	$ (1,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00005095%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14
o Differences 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	$	52	$	15
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	52	$	15
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	37

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	14
2nd Fiscal Year		23
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	37

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00036056%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(856)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(193)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(311)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	75
Changes of assumptions	$	0	$	39
Net difference between projected and actual earnings on investments	$	82	$	0
Changes in proportionate share	$	0	$	368
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	82	$	482
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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)	
1st Fiscal Year	$	(266)
2nd Fiscal Year		(190)
3rd Fiscal Year		30
4th Fiscal Year		26
5th Fiscal Year		0
Thereafter		0
Total	$	(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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06204822%
Employer's proportionate share at MD		0.05750668%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,900)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(117,176)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(94,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(136,479)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,847)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	538
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,309)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,979
Changes of assumptions	$ 0	$ 6,228
Net difference between projected and actual earnings on investments	$ 13,031	$ 0
Changes in proportionate share	$ 4,631	$ 1,767
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,662	$ 19,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,312)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,858)
2nd Fiscal Year	(382)
3rd Fiscal Year	4,817
4th Fiscal Year	4,110
5th Fiscal Year	0
Thereafter	0
Total	$ (2,312)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10208289%
Employer's proportionate share at MD		0.12628481%
Employer's proportionate share of system NOL/(A) at prior MD	$	(197,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(257,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(207,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(299,709)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41,387)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,453)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(52,840)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26,305
Changes of assumptions	$ 0	$ 13,678
Net difference between projected and actual earnings on investments	$ 28,616	$ 0
Changes in proportionate share	$ 2,100	$ 24,753
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,716	$ 64,736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,020)

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)
1st Fiscal Year	$ (36,811)
2nd Fiscal Year	(16,814)
3rd Fiscal Year	10,578
4th Fiscal Year	9,027
5th Fiscal Year	0
Thereafter	0
Total	$ (34,020)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07723731%
Employer's proportionate share at MD		0.06595909%
Employer's proportionate share of system NOL/(A) at prior MD	$	(149,250)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(134,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(156,539)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,617)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,739
Changes of assumptions	$ 0	$ 7,144
Net difference between projected and actual earnings on investments	$ 14,946	$ 0
Changes in proportionate share	$ 12,243	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,189	$ 20,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,306

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)
1st Fiscal Year	$ (6,665)
2nd Fiscal Year	2,731
3rd Fiscal Year	5,525
4th Fiscal Year	4,715
5th Fiscal Year	0
Thereafter	0
Total	$ 6,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09916809%
Employer's proportionate share at MD		0.07947784%
Employer's proportionate share of system NOL/(A) at prior MD	$	(191,629)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(161,944)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,743)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(188,623)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,047)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,022
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,025)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,555
Changes of assumptions	$ 0	$ 8,608
Net difference between projected and actual earnings on investments	$ 18,009	$ 0
Changes in proportionate share	$ 22,652	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,661	$ 25,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,228)
2nd Fiscal Year	6,387
3rd Fiscal Year	6,657
4th Fiscal Year	5,681
5th Fiscal Year	0
Thereafter	0
Total	$ 15,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.44011447%
Employer's proportionate share at MD		0.31305054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(850,460)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(637,872)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(514,975)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(742,955)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(102,596)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	69,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,162)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65,209
Changes of assumptions	$ 0	$ 33,906
Net difference between projected and actual earnings on investments	$ 70,936	$ 0
Changes in proportionate share	$ 131,458	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 202,394	$ 99,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 103,279

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,353
2nd Fiscal Year	48,327
3rd Fiscal Year	26,222
4th Fiscal Year	22,376
5th Fiscal Year	0
Thereafter	0
Total	$ 103,279

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.36650008%
Employer's proportionate share at MD		0.66637037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(708,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,357,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,096,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,581,480)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(218,388)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(148,416)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(366,804)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 138,806
Changes of assumptions	$ 0	$ 72,174
Net difference between projected and actual earnings on investments	$ 150,998	$ 0
Changes in proportionate share	$ 14,458	$ 306,068
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 165,456	$ 517,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (351,592)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (283,478)
2nd Fiscal Year	(171,563)
3rd Fiscal Year	55,818
4th Fiscal Year	47,631
5th Fiscal Year	0
Thereafter	0
Total	$ (351,592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07228304%
Employer's proportionate share at MD		0.07543011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(139,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(153,697)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(124,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(179,016)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,721)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,366)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,087)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,712
Changes of assumptions	$ 0	$ 8,170
Net difference between projected and actual earnings on investments	$ 17,092	$ 0
Changes in proportionate share	$ 0	$ 5,967
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,092	$ 29,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,757)

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)
1st Fiscal Year	$ (19,533)
2nd Fiscal Year	(4,933)
3rd Fiscal Year	6,318
4th Fiscal Year	5,392
5th Fiscal Year	0
Thereafter	0
Total	$ (12,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.29082118%
Employer's proportionate share at MD		0.26831870%
Employer's proportionate share of system NOL/(A) at prior MD	$	(561,971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(546,727)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(441,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(636,794)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,936)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,026
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(77,910)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55,891
Changes of assumptions	$ 0	$ 29,061
Net difference between projected and actual earnings on investments	$ 60,800	$ 0
Changes in proportionate share	$ 22,944	$ 1,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83,744	$ 86,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,019)
2nd Fiscal Year	(561)
3rd Fiscal Year	22,475
4th Fiscal Year	19,179
5th Fiscal Year	0
Thereafter	0
Total	$ (2,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27020790%
Employer's proportionate share at MD		0.22581105%
Employer's proportionate share of system NOL/(A) at prior MD	$	(522,139)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(460,113)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(371,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(535,912)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74,005)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,990
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(51,015)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47,037
Changes of assumptions	$ 0	$ 24,457
Net difference between projected and actual earnings on investments	$ 51,168	$ 0
Changes in proportionate share	$ 45,268	$ 281
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96,436	$ 71,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,661

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,318)
2nd Fiscal Year	11,924
3rd Fiscal Year	18,915
4th Fiscal Year	16,140
5th Fiscal Year	0
Thereafter	0
Total	$ 24,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.24721207%
Employer's proportionate share at MD		0.65933032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,410,064)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,343,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,084,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,564,772)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(216,081)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	320,373
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**104,292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137,340
Changes of assumptions	$ 0	$ 71,411
Net difference between projected and actual earnings on investments	$ 149,403	$ 0
Changes in proportionate share	$ 605,264	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 754,667	$ 208,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 545,916

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 186,897
2nd Fiscal Year	256,663
3rd Fiscal Year	55,228
4th Fiscal Year	47,127
5th Fiscal Year	0
Thereafter	0
Total	$ 545,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.47623327%
Employer's proportionate share at MD		0.45836702%
Employer's proportionate share of system NOL/(A) at prior MD	$	(920,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(933,970)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(754,023)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,087,831)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(150,220)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,486
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(141,734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 95,479
Changes of assumptions	$ 0	$ 49,645
Net difference between projected and actual earnings on investments	$ 103,865	$ 0
Changes in proportionate share	$ 18,217	$ 159
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 122,082	$ 145,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,201)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (83,697)
2nd Fiscal Year	(10,662)
3rd Fiscal Year	38,395
4th Fiscal Year	32,763
5th Fiscal Year	0
Thereafter	0
Total	$ (23,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.19546529%
Employer's proportionate share at MD		0.18163522%
Employer's proportionate share of system NOL/(A) at prior MD	$	(377,709)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(370,100)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(298,794)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(431,070)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,527)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,573
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 37,835
Changes of assumptions	$ 0	$ 19,673
Net difference between projected and actual earnings on investments	$ 41,158	$ 0
Changes in proportionate share	$ 15,437	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56,595	$ 57,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (913)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,256)
2nd Fiscal Year	(854)
3rd Fiscal Year	15,214
4th Fiscal Year	12,983
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01765069%
Employer's proportionate share at MD		0.04685948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,108)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(95,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(111,210)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,357)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,828)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,185)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,761
Changes of assumptions	$ 0	$ 5,075
Net difference between projected and actual earnings on investments	$ 10,618	$ 0
Changes in proportionate share	$ 2,390	$ 29,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,008	$ 44,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,133)
2nd Fiscal Year	(15,862)
3rd Fiscal Year	3,925
4th Fiscal Year	3,349
5th Fiscal Year	0
Thereafter	0
Total	$ (31,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04587899%
Employer's proportionate share at MD		0.04459661%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,655)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(90,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(105,840)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,616)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	410
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,290
Changes of assumptions	$ 0	$ 4,830
Net difference between projected and actual earnings on investments	$ 10,105	$ 0
Changes in proportionate share	$ 1,364	$ 506
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,469	$ 14,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,778)
2nd Fiscal Year	(1,302)
3rd Fiscal Year	3,736
4th Fiscal Year	3,188
5th Fiscal Year	0
Thereafter	0
Total	$ (3,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02051379%
Employer's proportionate share at MD		0.00453204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,455)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,756)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,129
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 944
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 1,027	$ 0
Changes in proportionate share	$ 16,295	$ 448
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,322	$ 1,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,439

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,247
2nd Fiscal Year	7,488
3rd Fiscal Year	380
4th Fiscal Year	324
5th Fiscal Year	0
Thereafter	0
Total	$ 15,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10491819%
Employer's proportionate share at MD		0.09616126%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(195,938)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(158,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(228,217)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,965)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,031
Changes of assumptions	$ 0	$ 10,415
Net difference between projected and actual earnings on investments	$ 21,790	$ 0
Changes in proportionate share	$ 9,102	$ 2,807
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,892	$ 33,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,361)

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)
1st Fiscal Year	$ (17,216)
2nd Fiscal Year	(73)
3rd Fiscal Year	8,055
4th Fiscal Year	6,873
5th Fiscal Year	0
Thereafter	0
Total	$ (2,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.21674625%
Employer's proportionate share at MD		0.14945777%
Employer's proportionate share of system NOL/(A) at prior MD	$	(418,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(304,535)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(245,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(354,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	37,717
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,265)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,132
Changes of assumptions	$ 0	$ 16,188
Net difference between projected and actual earnings on investments	$ 33,867	$ 0
Changes in proportionate share	$ 71,621	$ 123
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105,488	$ 47,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,045

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,360
2nd Fiscal Year	26,483
3rd Fiscal Year	12,519
4th Fiscal Year	10,683
5th Fiscal Year	0
Thereafter	0
Total	$ 58,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09538315%
Employer's proportionate share at MD		0.16208166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(184,315)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(330,258)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(266,628)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(384,664)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,119)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,009)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89,128)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,762
Changes of assumptions	$ 0	$ 17,555
Net difference between projected and actual earnings on investments	$ 36,727	$ 0
Changes in proportionate share	$ 90	$ 68,075
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,817	$ 119,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,575)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,708)
2nd Fiscal Year	(39,028)
3rd Fiscal Year	13,577
4th Fiscal Year	11,585
5th Fiscal Year	0
Thereafter	0
Total	$ (82,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00547953%
Employer's proportionate share at MD		0.00093575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,907)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,221)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(307)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,353**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 4,933	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,145	$ 316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,829

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,502
2nd Fiscal Year	2,182
3rd Fiscal Year	78
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 4,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00461331%
Employer's proportionate share at MD		0.00031842%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,915)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(649)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(756)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(104)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,905
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66
Changes of assumptions	$ 0	$ 34
Net difference between projected and actual earnings on investments	$ 72	$ 0
Changes in proportionate share	$ 4,410	$ 529
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,482	$ 629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,791
2nd Fiscal Year	2,012
3rd Fiscal Year	27
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ 3,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01486461%
Employer's proportionate share at MD		0.01919631%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,724)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,114)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,558)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,494)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,999
Changes of assumptions	$ 0	$ 2,079
Net difference between projected and actual earnings on investments	$ 4,350	$ 0
Changes in proportionate share	$ 21	$ 5,481
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,371	$ 11,559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,188)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,169)
2nd Fiscal Year	(2,999)
3rd Fiscal Year	1,608
4th Fiscal Year	1,372
5th Fiscal Year	0
Thereafter	0
Total	$ (7,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01168640%
Employer's proportionate share at MD		0.01568430%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,582)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,958)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,223)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,140)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,357)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,497)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,267
Changes of assumptions	$ 0	$ 1,699
Net difference between projected and actual earnings on investments	$ 3,554	$ 0
Changes in proportionate share	$ 4	$ 4,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,558	$ 9,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,744)

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)
1st Fiscal Year	$ (5,564)
2nd Fiscal Year	(2,615)
3rd Fiscal Year	1,314
4th Fiscal Year	1,121
5th Fiscal Year	0
Thereafter	0
Total	$ (5,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.35403880%
Employer's proportionate share at MD		0.63528151%
Employer's proportionate share of system NOL/(A) at prior MD	$	(684,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,294,451)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,045,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,507,698)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(208,200)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(153,974)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(362,174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132,331
Changes of assumptions	$ 0	$ 68,806
Net difference between projected and actual earnings on investments	$ 143,953	$ 0
Changes in proportionate share	$ 0	$ 289,475
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 143,953	$ 490,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (346,659)

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)
1st Fiscal Year	$ (282,474)
2nd Fiscal Year	(162,806)
3rd Fiscal Year	53,214
4th Fiscal Year	45,408
5th Fiscal Year	0
Thereafter	0
Total	$ (346,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07770644%
Employer's proportionate share at MD		0.13668136%
Employer's proportionate share of system NOL/(A) at prior MD	$	(150,157)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(278,502)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(224,844)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(324,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,794)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(77,919)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,471
Changes of assumptions	$ 0	$ 14,804
Net difference between projected and actual earnings on investments	$ 30,972	$ 0
Changes in proportionate share	$ 0	$ 61,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,972	$ 104,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (73,835)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,700)
2nd Fiscal Year	(34,354)
3rd Fiscal Year	11,449
4th Fiscal Year	9,770
5th Fiscal Year	0
Thereafter	0
Total	$ (73,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.52774588%
Employer's proportionate share at MD		0.54315557%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,019,796)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,106,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(893,502)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,289,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(178,007)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,736)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(188,743)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 113,140
Changes of assumptions	$ 0	$ 58,828
Net difference between projected and actual earnings on investments	$ 123,078	$ 0
Changes in proportionate share	$ 379	$ 22,599
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 123,457	$ 194,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,110)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (124,503)
2nd Fiscal Year	(30,928)
3rd Fiscal Year	45,497
4th Fiscal Year	38,823
5th Fiscal Year	0
Thereafter	0
Total	$ (71,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02988299%
Employer's proportionate share at MD		0.04584920%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,422)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(75,423)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,813)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,026)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,521)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,547)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,550
Changes of assumptions	$ 0	$ 4,966
Net difference between projected and actual earnings on investments	$ 10,389	$ 0
Changes in proportionate share	$ 211	$ 16,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,600	$ 30,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,226)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,722)
2nd Fiscal Year	(9,622)
3rd Fiscal Year	3,841
4th Fiscal Year	3,277
5th Fiscal Year	0
Thereafter	0
Total	$ (20,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.40190403%
Employer's proportionate share at MD		0.47466425%
Employer's proportionate share of system NOL/(A) at prior MD	$	(776,624)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(967,177)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(780,833)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,126,509)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155,561)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(39,383)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(194,944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 98,874
Changes of assumptions	$ 0	$ 51,410
Net difference between projected and actual earnings on investments	$ 107,558	$ 0
Changes in proportionate share	$ 362	$ 74,188
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 107,920	$ 224,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (116,552)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (135,152)
2nd Fiscal Year	(55,088)
3rd Fiscal Year	39,760
4th Fiscal Year	33,928
5th Fiscal Year	0
Thereafter	0
Total	$ (116,552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09797969%
Employer's proportionate share at MD		0.15204017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(309,797)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(250,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(360,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,828)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,665)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79,493)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,670
Changes of assumptions	$ 0	$ 16,467
Net difference between projected and actual earnings on investments	$ 34,452	$ 0
Changes in proportionate share	$ 680	$ 55,360
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,132	$ 103,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68,365)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59,523)
2nd Fiscal Year	(32,446)
3rd Fiscal Year	12,735
4th Fiscal Year	10,867
5th Fiscal Year	0
Thereafter	0
Total	$ (68,365)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09991929%
Employer's proportionate share at MD		0.16688495%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(340,045)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(274,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(396,064)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,693)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,040)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,733)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,762
Changes of assumptions	$ 0	$ 18,075
Net difference between projected and actual earnings on investments	$ 37,816	$ 0
Changes in proportionate share	$ 142	$ 68,325
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,958	$ 121,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,204)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,761)
2nd Fiscal Year	(39,351)
3rd Fiscal Year	13,979
4th Fiscal Year	11,929
5th Fiscal Year	0
Thereafter	0
Total	$ (83,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01903982%
Employer's proportionate share at MD		0.03101228%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,792)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,191)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,016)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,601)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,028)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,460
Changes of assumptions	$ 0	$ 3,359
Net difference between projected and actual earnings on investments	$ 7,027	$ 0
Changes in proportionate share	$ 0	$ 12,730
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,027	$ 22,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,522)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,205)
2nd Fiscal Year	(7,131)
3rd Fiscal Year	2,598
4th Fiscal Year	2,217
5th Fiscal Year	0
Thereafter	0
Total	$ (15,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09041471%
Employer's proportionate share at MD		0.15924973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(174,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(324,488)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(261,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(377,943)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,793)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,984)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,172
Changes of assumptions	$ 0	$ 17,248
Net difference between projected and actual earnings on investments	$ 36,086	$ 0
Changes in proportionate share	$ 318	$ 70,212
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,404	$ 120,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,228)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,032)
2nd Fiscal Year	(39,919)
3rd Fiscal Year	13,339
4th Fiscal Year	11,383
5th Fiscal Year	0
Thereafter	0
Total	$ (84,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05487556%
Employer's proportionate share at MD		0.08505146%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(173,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(139,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(201,851)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,874)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,716
Changes of assumptions	$ 0	$ 9,212
Net difference between projected and actual earnings on investments	$ 19,272	$ 0
Changes in proportionate share	$ 235	$ 30,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,507	$ 57,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,289)

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)
1st Fiscal Year	$ (33,359)
2nd Fiscal Year	(18,133)
3rd Fiscal Year	7,124
4th Fiscal Year	6,079
5th Fiscal Year	0
Thereafter	0
Total	$ (38,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02856388%
Employer's proportionate share at MD		0.05120944%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(104,344)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(121,534)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,783)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,900)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,667
Changes of assumptions	$ 0	$ 5,546
Net difference between projected and actual earnings on investments	$ 11,604	$ 0
Changes in proportionate share	$ 519	$ 23,109
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,123	$ 39,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,199)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,102)
2nd Fiscal Year	(13,047)
3rd Fiscal Year	4,290
4th Fiscal Year	3,660
5th Fiscal Year	0
Thereafter	0
Total	$ (27,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07096526%
Employer's proportionate share at MD		0.09706697%
Employer's proportionate share of system NOL/(A) at prior MD	$	(137,130)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(197,784)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(159,677)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(230,367)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,812)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,052)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,219
Changes of assumptions	$ 0	$ 10,513
Net difference between projected and actual earnings on investments	$ 21,995	$ 0
Changes in proportionate share	$ 0	$ 31,993
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,995	$ 62,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,730)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,627)
2nd Fiscal Year	(17,172)
3rd Fiscal Year	8,131
4th Fiscal Year	6,938
5th Fiscal Year	0
Thereafter	0
Total	$ (40,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13827337%
Employer's proportionate share at MD		0.18330797%
Employer's proportionate share of system NOL/(A) at prior MD	$	(267,194)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(373,509)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(301,545)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(435,040)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(60,075)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,328)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(85,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 38,183
Changes of assumptions	$ 0	$ 19,854
Net difference between projected and actual earnings on investments	$ 41,537	$ 0
Changes in proportionate share	$ 0	$ 46,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,537	$ 104,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (63,118)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,058)
2nd Fiscal Year	(29,517)
3rd Fiscal Year	15,355
4th Fiscal Year	13,102
5th Fiscal Year	0
Thereafter	0
Total	$ (63,118)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10708272%
Employer's proportionate share at MD		0.16877956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(206,922)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(343,906)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(277,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(400,560)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,314)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,624)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,157
Changes of assumptions	$ 0	$ 18,280
Net difference between projected and actual earnings on investments	$ 38,245	$ 0
Changes in proportionate share	$ 101	$ 63,041
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,346	$ 116,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,132)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67,441)
2nd Fiscal Year	(36,893)
3rd Fiscal Year	14,138
4th Fiscal Year	12,064
5th Fiscal Year	0
Thereafter	0
Total	$ (78,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00876965%
Employer's proportionate share at MD		0.01347174%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,946)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,972)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,666)
o Differences 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	$ 2,806
Changes of assumptions	$ 0	$ 1,459
Net difference between projected and actual earnings on investments	$ 3,053	$ 0
Changes in proportionate share	$ 0	$ 4,978
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,053	$ 9,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,190)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,425)
2nd Fiscal Year	(2,857)
3rd Fiscal Year	1,128
4th Fiscal Year	963
5th Fiscal Year	0
Thereafter	0
Total	$ (6,190)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02874476%
Employer's proportionate share at MD		0.05205949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,077)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,552)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,061)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,980)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,844
Changes of assumptions	$ 0	$ 5,638
Net difference between projected and actual earnings on investments	$ 11,797	$ 0
Changes in proportionate share	$ 749	$ 23,772
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,546	$ 40,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,708)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,405)
2nd Fiscal Year	(13,386)
3rd Fiscal Year	4,361
4th Fiscal Year	3,721
5th Fiscal Year	0
Thereafter	0
Total	$ (27,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03369730%
Employer's proportionate share at MD		0.05365000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,255)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(127,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,583)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,620)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,175
Changes of assumptions	$ 0	$ 5,811
Net difference between projected and actual earnings on investments	$ 12,157	$ 0
Changes in proportionate share	$ 107	$ 20,348
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,264	$ 37,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,070)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,516)
2nd Fiscal Year	(11,883)
3rd Fiscal Year	4,494
4th Fiscal Year	3,835
5th Fiscal Year	0
Thereafter	0
Total	$ (25,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14838629%
Employer's proportionate share at MD		0.25806901%
Employer's proportionate share of system NOL/(A) at prior MD	$	(286,736)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(525,842)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(424,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(612,469)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84,577)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57,811)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(142,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,756
Changes of assumptions	$ 0	$ 27,951
Net difference between projected and actual earnings on investments	$ 58,478	$ 0
Changes in proportionate share	$ 2,556	$ 112,132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 61,034	$ 193,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,805)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (109,267)
2nd Fiscal Year	(63,602)
3rd Fiscal Year	21,617
4th Fiscal Year	18,446
5th Fiscal Year	0
Thereafter	0
Total	$ (132,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01625110%
Employer's proportionate share at MD		0.02127364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,403)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,347)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,488)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,972)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,432)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,404)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,431
Changes of assumptions	$ 0	$ 2,304
Net difference between projected and actual earnings on investments	$ 4,821	$ 0
Changes in proportionate share	$ 50	$ 6,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,871	$ 12,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,960)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,852)
2nd Fiscal Year	(3,411)
3rd Fiscal Year	1,782
4th Fiscal Year	1,521
5th Fiscal Year	0
Thereafter	0
Total	$ (7,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07797858%
Employer's proportionate share at MD		0.11993002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(150,683)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(244,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(197,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(284,627)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,304)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,314)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(61,618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,982
Changes of assumptions	$ 0	$ 12,989
Net difference between projected and actual earnings on investments	$ 27,176	$ 0
Changes in proportionate share	$ 308	$ 42,794
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,484	$ 80,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,281)

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)
1st Fiscal Year	$ (46,618)
2nd Fiscal Year	(25,281)
3rd Fiscal Year	10,046
4th Fiscal Year	8,572
5th Fiscal Year	0
Thereafter	0
Total	$ (53,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02179294%
Employer's proportionate share at MD		0.03965354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,109)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,996)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,132)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,260
Changes of assumptions	$ 0	$ 4,295
Net difference between projected and actual earnings on investments	$ 8,985	$ 0
Changes in proportionate share	$ 586	$ 18,239
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,571	$ 30,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,137)
2nd Fiscal Year	(10,241)
3rd Fiscal Year	3,322
4th Fiscal Year	2,834
5th Fiscal Year	0
Thereafter	0
Total	$ (21,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.90056024%
Employer's proportionate share at MD		1.56763947%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,740,207)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,194,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,578,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,720,440)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(513,760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(361,742)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(875,502)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 326,543
Changes of assumptions	$ 0	$ 169,789
Net difference between projected and actual earnings on investments	$ 355,223	$ 0
Changes in proportionate share	$ 0	$ 682,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 355,223	$ 1,178,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (823,189)

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)
1st Fiscal Year	$ (678,266)
2nd Fiscal Year	(388,285)
3rd Fiscal Year	131,312
4th Fiscal Year	112,051
5th Fiscal Year	0
Thereafter	0
Total	$ (823,189)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05501679%
Employer's proportionate share at MD		0.08676650%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(176,796)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(142,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(205,921)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,436)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,343)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,074
Changes of assumptions	$ 0	$ 9,398
Net difference between projected and actual earnings on investments	$ 19,661	$ 0
Changes in proportionate share	$ 857	$ 32,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,518	$ 59,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,349)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,909)
2nd Fiscal Year	(18,909)
3rd Fiscal Year	7,268
4th Fiscal Year	6,202
5th Fiscal Year	0
Thereafter	0
Total	$ (39,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03008646%
Employer's proportionate share at MD		0.04537653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,459)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,691)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,871)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,557)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,428)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,452
Changes of assumptions	$ 0	$ 4,915
Net difference between projected and actual earnings on investments	$ 10,282	$ 0
Changes in proportionate share	$ 30	$ 17,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,312	$ 31,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,852)
2nd Fiscal Year	(9,442)
3rd Fiscal Year	3,801
4th Fiscal Year	3,243
5th Fiscal Year	0
Thereafter	0
Total	$ (21,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27400606%
Employer's proportionate share at MD		0.40745225%
Employer's proportionate share of system NOL/(A) at prior MD	$	(529,479)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(830,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(670,267)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(966,996)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(133,534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(72,972)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(206,506)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 84,873
Changes of assumptions	$ 0	$ 44,131
Net difference between projected and actual earnings on investments	$ 92,328	$ 0
Changes in proportionate share	$ 0	$ 136,625
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 92,328	$ 265,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,301)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (154,911)
2nd Fiscal Year	(81,643)
3rd Fiscal Year	34,130
4th Fiscal Year	29,124
5th Fiscal Year	0
Thereafter	0
Total	$ (173,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04015949%
Employer's proportionate share at MD		0.06150881%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,603)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(125,330)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(101,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(145,977)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,230)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,812
Changes of assumptions	$ 0	$ 6,662
Net difference between projected and actual earnings on investments	$ 13,938	$ 0
Changes in proportionate share	$ 0	$ 22,565
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,938	$ 42,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,680)
2nd Fiscal Year	(12,971)
3rd Fiscal Year	5,152
4th Fiscal Year	4,397
5th Fiscal Year	0
Thereafter	0
Total	$ (28,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01059325%
Employer's proportionate share at MD		0.01698233%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,304)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,566)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,308)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,874)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,537
Changes of assumptions	$ 0	$ 1,839
Net difference between projected and actual earnings on investments	$ 3,848	$ 0
Changes in proportionate share	$ 131	$ 6,515
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,979	$ 11,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,912)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,762)
2nd Fiscal Year	(3,787)
3rd Fiscal Year	1,423
4th Fiscal Year	1,214
5th Fiscal Year	0
Thereafter	0
Total	$ (7,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05540854%
Employer's proportionate share at MD		0.08851991%
Employer's proportionate share of system NOL/(A) at prior MD	$	(107,069)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(180,368)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(145,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(210,082)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,010)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,560)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,439
Changes of assumptions	$ 0	$ 9,587
Net difference between projected and actual earnings on investments	$ 20,058	$ 0
Changes in proportionate share	$ 2,462	$ 33,761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,520	$ 61,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,267)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,514)
2nd Fiscal Year	(19,495)
3rd Fiscal Year	7,415
4th Fiscal Year	6,327
5th Fiscal Year	0
Thereafter	0
Total	$ (39,267)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01207034%
Employer's proportionate share at MD		0.01956928%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,324)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,874)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,192)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,413)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,046)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,459)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,076
Changes of assumptions	$ 0	$ 2,120
Net difference between projected and actual earnings on investments	$ 4,434	$ 0
Changes in proportionate share	$ 41	$ 7,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,475	$ 13,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,383)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,977)
2nd Fiscal Year	(4,444)
3rd Fiscal Year	1,639
4th Fiscal Year	1,399
5th Fiscal Year	0
Thereafter	0
Total	$ (9,383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01666684%
Employer's proportionate share at MD		0.03016207%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,206)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,458)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,583)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,885)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,283
Changes of assumptions	$ 0	$ 3,267
Net difference between projected and actual earnings on investments	$ 6,835	$ 0
Changes in proportionate share	$ 0	$ 13,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,835	$ 23,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,674)

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)
1st Fiscal Year	$ (13,552)
2nd Fiscal Year	(7,804)
3rd Fiscal Year	2,526
4th Fiscal Year	2,156
5th Fiscal Year	0
Thereafter	0
Total	$ (16,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01453194%
Employer's proportionate share at MD		0.02036147%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,081)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,489)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,495)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,323)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,673)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,661)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,334)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,241
Changes of assumptions	$ 0	$ 2,205
Net difference between projected and actual earnings on investments	$ 4,614	$ 0
Changes in proportionate share	$ 0	$ 6,385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,614	$ 12,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,668)
2nd Fiscal Year	(3,711)
3rd Fiscal Year	1,706
4th Fiscal Year	1,455
5th Fiscal Year	0
Thereafter	0
Total	$ (8,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01303996%
Employer's proportionate share at MD		0.01923703%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,198)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,197)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,655)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,305)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,497)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,802)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,007
Changes of assumptions	$ 0	$ 2,084
Net difference between projected and actual earnings on investments	$ 4,359	$ 0
Changes in proportionate share	$ 0	$ 6,443
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,359	$ 12,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,175)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,350)
2nd Fiscal Year	(3,811)
3rd Fiscal Year	1,611
4th Fiscal Year	1,375
5th Fiscal Year	0
Thereafter	0
Total	$ (8,175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01844351%
Employer's proportionate share at MD		0.03225167%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,716)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,055)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,542)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,570)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,195)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,765)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,718
Changes of assumptions	$ 0	$ 3,493
Net difference between projected and actual earnings on investments	$ 7,308	$ 0
Changes in proportionate share	$ 271	$ 14,079
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,579	$ 24,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,711)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,717)
2nd Fiscal Year	(8,001)
3rd Fiscal Year	2,702
4th Fiscal Year	2,305
5th Fiscal Year	0
Thereafter	0
Total	$ (16,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01588015%
Employer's proportionate share at MD		0.02772325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,686)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,489)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,605)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,457)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,775
Changes of assumptions	$ 0	$ 3,003
Net difference between projected and actual earnings on investments	$ 6,282	$ 0
Changes in proportionate share	$ 1	$ 12,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,283	$ 20,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,591)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,010)
2nd Fiscal Year	(6,885)
3rd Fiscal Year	2,322
4th Fiscal Year	1,982
5th Fiscal Year	0
Thereafter	0
Total	$ (14,591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05602180%
Employer's proportionate share at MD		0.10397699%
Employer's proportionate share of system NOL/(A) at prior MD	$	(108,254)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(211,864)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(171,044)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(246,766)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,076)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26,300)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(60,376)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,659
Changes of assumptions	$ 0	$ 11,262
Net difference between projected and actual earnings on investments	$ 23,561	$ 0
Changes in proportionate share	$ 0	$ 49,229
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,561	$ 82,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (58,589)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,164)
2nd Fiscal Year	(27,566)
3rd Fiscal Year	8,710
4th Fiscal Year	7,432
5th Fiscal Year	0
Thereafter	0
Total	$ (58,589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06867180%
Employer's proportionate share at MD		0.02935951%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,678)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,557
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,116
Changes of assumptions	$ 0	$ 3,180
Net difference between projected and actual earnings on investments	$ 6,653	$ 0
Changes in proportionate share	$ 40,661	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,314	$ 9,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 37,997

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,635
2nd Fiscal Year	17,804
3rd Fiscal Year	2,459
4th Fiscal Year	2,099
5th Fiscal Year	0
Thereafter	0
Total	$ 37,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00943718%
Employer's proportionate share at MD		0.01242293%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,236)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,313)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,483)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,071)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,397)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,588
Changes of assumptions	$ 0	$ 1,346
Net difference between projected and actual earnings on investments	$ 2,815	$ 0
Changes in proportionate share	$ 202	$ 3,045
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,017	$ 6,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,962)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,943)
2nd Fiscal Year	(1,947)
3rd Fiscal Year	1,041
4th Fiscal Year	888
5th Fiscal Year	0
Thereafter	0
Total	$ (3,962)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00671881%
Employer's proportionate share at MD		0.01218974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,983)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,838)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,995)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,832)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,827)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,539
Changes of assumptions	$ 0	$ 1,320
Net difference between projected and actual earnings on investments	$ 2,762	$ 0
Changes in proportionate share	$ 105	$ 5,578
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,867	$ 9,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,570)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,317)
2nd Fiscal Year	(3,146)
3rd Fiscal Year	1,021
4th Fiscal Year	871
5th Fiscal Year	0
Thereafter	0
Total	$ (6,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00928106%
Employer's proportionate share at MD		0.01959680%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,934)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,237)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,509)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,422)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,504)
o Differences 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	$ 4,082
Changes of assumptions	$ 0	$ 2,123
Net difference between projected and actual earnings on investments	$ 4,441	$ 0
Changes in proportionate share	$ 187	$ 10,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,628	$ 16,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,126)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,379)
2nd Fiscal Year	(5,789)
3rd Fiscal Year	1,642
4th Fiscal Year	1,401
5th Fiscal Year	0
Thereafter	0
Total	$ (12,126)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00450548%
Employer's proportionate share at MD		0.01114974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,719)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,461)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,499)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,323
Changes of assumptions	$ 0	$ 1,208
Net difference between projected and actual earnings on investments	$ 2,527	$ 0
Changes in proportionate share	$ 57	$ 6,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,584	$ 10,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,779)
2nd Fiscal Year	(3,672)
3rd Fiscal Year	934
4th Fiscal Year	797
5th Fiscal Year	0
Thereafter	0
Total	$ (7,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00470219%
Employer's proportionate share at MD		0.00714321%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,086)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,555)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,751)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,953)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,341)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,177)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,488
Changes of assumptions	$ 0	$ 774
Net difference between projected and actual earnings on investments	$ 1,619	$ 0
Changes in proportionate share	$ 193	$ 2,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,812	$ 4,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,941)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,588)
2nd Fiscal Year	(1,462)
3rd Fiscal Year	598
4th Fiscal Year	511
5th Fiscal Year	0
Thereafter	0
Total	$ (2,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00437433%
Employer's proportionate share at MD		0.00682904%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,915)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,207)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,238)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,551)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,789)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,423
Changes of assumptions	$ 0	$ 740
Net difference between projected and actual earnings on investments	$ 1,547	$ 0
Changes in proportionate share	$ 15	$ 2,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,562	$ 4,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,424)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,981)
2nd Fiscal Year	(1,501)
3rd Fiscal Year	572
4th Fiscal Year	488
5th Fiscal Year	0
Thereafter	0
Total	$ (3,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00548625%
Employer's proportionate share at MD		0.00331671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,601)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,758)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,456)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,871)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,087)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	715
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(372)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 691
Changes of assumptions	$ 0	$ 359
Net difference between projected and actual earnings on investments	$ 752	$ 0
Changes in proportionate share	$ 2,212	$ 444
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,964	$ 1,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,470

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 85
2nd Fiscal Year	869
3rd Fiscal Year	278
4th Fiscal Year	237
5th Fiscal Year	0
Thereafter	0
Total	$ 1,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00036654%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(708)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	373	$	1
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	373	$	1
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)	
1st Fiscal Year	$	197
2nd Fiscal Year		175
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00038037%
Employer's proportionate share at MD		0.00013397%
Employer's proportionate share of system NOL/(A) at prior MD	$	(735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(273)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(220)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(318)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	106
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**62**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28
Changes of assumptions	$ 0	$ 15
Net difference between projected and actual earnings on investments	$ 30	$ 0
Changes in proportionate share	$ 268	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 298	$ 44
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 254

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 120
2nd Fiscal Year	114
3rd Fiscal Year	11
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ 254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00065185%
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	439
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**439**

	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	$	789	$	3
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	789	$	3
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	786

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	461
2nd Fiscal Year		325
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00060576%
Employer's proportionate share at MD		0.00002091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,171)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	281
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4
Changes of assumptions	$ 0	$ 2
Net difference between projected and actual earnings on investments	$ 5	$ 0
Changes in proportionate share	$ 596	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 601	$ 53
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)
1st Fiscal Year	$ 266
2nd Fiscal Year	278
3rd Fiscal Year	2
4th Fiscal Year	1
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00081674%
Employer's proportionate share at MD		0.00075571%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,578)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,540)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,794)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(209)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 157
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 171	$ 0
Changes in proportionate share	$ 66	$ 10
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 237	$ 249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (125)
2nd Fiscal Year	(5)
3rd Fiscal Year	63
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ (12)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00127182%
Employer's proportionate share at MD		0.00063683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,458)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,298)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,511)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(209)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	344
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 133
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 647	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 791	$ 207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 584

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 208
2nd Fiscal Year	278
3rd Fiscal Year	53
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00486021%
Employer's proportionate share at MD		0.00227168%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,392)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,629)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,391)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(744)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,692
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**948**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 473
Changes of assumptions	$ 0	$ 246
Net difference between projected and actual earnings on investments	$ 515	$ 0
Changes in proportionate share	$ 2,972	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,487	$ 726
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)
1st Fiscal Year	$ 1,224
2nd Fiscal Year	1,183
3rd Fiscal Year	190
4th Fiscal Year	162
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24310332%
Employer's proportionate share at MD		0.45906895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(469,763)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(935,400)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(755,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,089,497)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(150,450)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(118,318)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(268,768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 95,625
Changes of assumptions	$ 0	$ 49,721
Net difference between projected and actual earnings on investments	$ 104,024	$ 0
Changes in proportionate share	$ 0	$ 221,619
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 104,024	$ 366,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (262,941)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (210,486)
2nd Fiscal Year	(123,722)
3rd Fiscal Year	38,453
4th Fiscal Year	32,813
5th Fiscal Year	0
Thereafter	0
Total	$ (262,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11225690%
Employer's proportionate share at MD		0.20491716%
Employer's proportionate share of system NOL/(A) at prior MD	$	(216,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(417,540)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(337,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(486,325)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(67,157)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,319)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(116,476)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42,685
Changes of assumptions	$ 0	$ 22,194
Net difference between projected and actual earnings on investments	$ 46,434	$ 0
Changes in proportionate share	$ 724	$ 94,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,158	$ 159,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,199)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (90,700)
2nd Fiscal Year	(53,311)
3rd Fiscal Year	17,165
4th Fiscal Year	14,647
5th Fiscal Year	0
Thereafter	0
Total	$ (112,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15170470%
Employer's proportionate share at MD		0.24142223%
Employer's proportionate share of system NOL/(A) at prior MD	$	(293,148)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(491,922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(397,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(572,961)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(79,121)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,500)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(128,621)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 50,289
Changes of assumptions	$ 0	$ 26,148
Net difference between projected and actual earnings on investments	$ 54,706	$ 0
Changes in proportionate share	$ 0	$ 92,223
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,706	$ 168,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (113,954)

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)
1st Fiscal Year	$ (97,888)
2nd Fiscal Year	(53,545)
3rd Fiscal Year	20,222
4th Fiscal Year	17,256
5th Fiscal Year	0
Thereafter	0
Total	$ (113,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24439602%
Employer's proportionate share at MD		0.24611796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(472,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(501,490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(404,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(584,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80,660)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,695)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(86,355)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,267
Changes of assumptions	$ 0	$ 26,657
Net difference between projected and actual earnings on investments	$ 55,770	$ 0
Changes in proportionate share	$ 0	$ 5,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,770	$ 83,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,091)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,766)
2nd Fiscal Year	(11,533)
3rd Fiscal Year	20,616
4th Fiscal Year	17,592
5th Fiscal Year	0
Thereafter	0
Total	$ (28,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18265958%
Employer's proportionate share at MD		0.32266622%
Employer's proportionate share of system NOL/(A) at prior MD	$	(352,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(657,465)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(530,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(765,776)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(105,747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(75,386)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(181,133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 67,212
Changes of assumptions	$ 0	$ 34,948
Net difference between projected and actual earnings on investments	$ 73,115	$ 0
Changes in proportionate share	$ 0	$ 142,791
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 73,115	$ 244,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (171,836)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (140,723)
2nd Fiscal Year	(81,203)
3rd Fiscal Year	27,028
4th Fiscal Year	23,063
5th Fiscal Year	0
Thereafter	0
Total	$ (171,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04071557%
Employer's proportionate share at MD		0.04808991%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(97,988)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(79,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(114,131)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,270)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,030)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,017
Changes of assumptions	$ 0	$ 5,209
Net difference between projected and actual earnings on investments	$ 10,897	$ 0
Changes in proportionate share	$ 0	$ 7,955
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,897	$ 23,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,284)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,125)
2nd Fiscal Year	(5,624)
3rd Fiscal Year	4,028
4th Fiscal Year	3,437
5th Fiscal Year	0
Thereafter	0
Total	$ (12,284)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01201098%
Employer's proportionate share at MD		0.00540646%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,831)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,772)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,474
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,702**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,126
Changes of assumptions	$ 0	$ 586
Net difference between projected and actual earnings on investments	$ 1,225	$ 0
Changes in proportionate share	$ 6,741	$ 129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,966	$ 1,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,125

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,336
2nd Fiscal Year	2,950
3rd Fiscal Year	453
4th Fiscal Year	386
5th Fiscal Year	0
Thereafter	0
Total	$ 6,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01359025%
Employer's proportionate share at MD		0.02207651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,983)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,394)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,235)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,102)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,337)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,599
Changes of assumptions	$ 0	$ 2,391
Net difference between projected and actual earnings on investments	$ 5,002	$ 0
Changes in proportionate share	$ 0	$ 9,232
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,002	$ 16,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,220)

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)
1st Fiscal Year	$ (9,566)
2nd Fiscal Year	(5,080)
3rd Fiscal Year	1,849
4th Fiscal Year	1,578
5th Fiscal Year	0
Thereafter	0
Total	$ (11,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00127271%
Employer's proportionate share at MD		0.00087961%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,459)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,792)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,088)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(288)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	180
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(108)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 183
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 199	$ 0
Changes in proportionate share	$ 401	$ 38
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 600	$ 316
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)
1st Fiscal Year	$ (3)
2nd Fiscal Year	150
3rd Fiscal Year	74
4th Fiscal Year	63
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03455913%
Employer's proportionate share at MD		0.05567654%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,781)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(113,447)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(91,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(132,136)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,427)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,674)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,598
Changes of assumptions	$ 0	$ 6,030
Net difference between projected and actual earnings on investments	$ 12,616	$ 0
Changes in proportionate share	$ 24	$ 21,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,640	$ 39,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,520)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,621)
2nd Fiscal Year	(12,542)
3rd Fiscal Year	4,664
4th Fiscal Year	3,980
5th Fiscal Year	0
Thereafter	0
Total	$ (26,520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00039349%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	200
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**200**

	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	$ 401	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 401	$ 8
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 205
2nd Fiscal Year	188
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.17289131%
Employer's proportionate share at MD		0.30835103%
Employer's proportionate share of system NOL/(A) at prior MD	$	(334,088)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(628,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(507,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(731,802)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,055)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(72,295)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(173,350)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64,230
Changes of assumptions	$ 0	$ 33,397
Net difference between projected and actual earnings on investments	$ 69,872	$ 0
Changes in proportionate share	$ 782	$ 138,173
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 70,654	$ 235,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (165,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (134,686)
2nd Fiscal Year	(78,330)
3rd Fiscal Year	25,829
4th Fiscal Year	22,040
5th Fiscal Year	0
Thereafter	0
Total	$ (165,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00181948%
Employer's proportionate share at MD		0.00231634%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,516)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,720)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,497)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(332)
o Differences 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	$ 482
Changes of assumptions	$ 0	$ 251
Net difference between projected and actual earnings on investments	$ 525	$ 0
Changes in proportionate share	$ 0	$ 553
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 525	$ 1,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (781)
2nd Fiscal Year	(340)
3rd Fiscal Year	194
4th Fiscal Year	166
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34253407%
Employer's proportionate share at MD		0.60517054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(661,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,233,097)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(995,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,436,236)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(198,332)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(142,598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(340,930)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 126,058
Changes of assumptions	$ 0	$ 65,545
Net difference between projected and actual earnings on investments	$ 137,130	$ 0
Changes in proportionate share	$ 0	$ 268,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 137,130	$ 460,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (323,254)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (264,812)
2nd Fiscal Year	(152,390)
3rd Fiscal Year	50,691
4th Fiscal Year	43,256
5th Fiscal Year	0
Thereafter	0
Total	$ (323,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34373813%
Employer's proportionate share at MD		0.70022875%
Employer's proportionate share of system NOL/(A) at prior MD	$	(664,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,426,788)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,151,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,661,836)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(229,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(193,120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(422,605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 145,859
Changes of assumptions	$ 0	$ 75,841
Net difference between projected and actual earnings on investments	$ 158,670	$ 0
Changes in proportionate share	$ 76	$ 364,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 158,746	$ 585,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (427,009)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (334,075)
2nd Fiscal Year	(201,639)
3rd Fiscal Year	58,654
4th Fiscal Year	50,051
5th Fiscal Year	0
Thereafter	0
Total	$ (427,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16096518%
Employer's proportionate share at MD		0.26641937%
Employer's proportionate share of system NOL/(A) at prior MD	$	(311,043)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(542,857)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(438,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(632,287)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57,109)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(144,422)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55,496
Changes of assumptions	$ 0	$ 28,856
Net difference between projected and actual earnings on investments	$ 60,370	$ 0
Changes in proportionate share	$ 140	$ 108,137
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60,510	$ 192,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (131,979)

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)
1st Fiscal Year	$ (111,138)
2nd Fiscal Year	(62,200)
3rd Fiscal Year	22,316
4th Fiscal Year	19,043
5th Fiscal Year	0
Thereafter	0
Total	$ (131,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04019851%
Employer's proportionate share at MD		0.06673901%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,678)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(135,988)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(109,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(158,390)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,872)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,359)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,231)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,902
Changes of assumptions	$ 0	$ 7,228
Net difference between projected and actual earnings on investments	$ 15,123	$ 0
Changes in proportionate share	$ 68	$ 27,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,191	$ 48,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,013)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,752)
2nd Fiscal Year	(15,622)
3rd Fiscal Year	5,590
4th Fiscal Year	4,770
5th Fiscal Year	0
Thereafter	0
Total	$ (33,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00971992%
Employer's proportionate share at MD		0.01265675%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,789)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,038)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,148)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,780)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,928)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,636
Changes of assumptions	$ 0	$ 1,371
Net difference between projected and actual earnings on investments	$ 2,868	$ 0
Changes in proportionate share	$ 0	$ 3,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,868	$ 7,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,359)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,353)
2nd Fiscal Year	(1,971)
3rd Fiscal Year	1,060
4th Fiscal Year	905
5th Fiscal Year	0
Thereafter	0
Total	$ (4,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01300918%
Employer's proportionate share at MD		0.02196346%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,125)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,198)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,923)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,575
Changes of assumptions	$ 0	$ 2,379
Net difference between projected and actual earnings on investments	$ 4,977	$ 0
Changes in proportionate share	$ 0	$ 9,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,977	$ 16,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,208)

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)
1st Fiscal Year	$ (9,359)
2nd Fiscal Year	(5,258)
3rd Fiscal Year	1,840
4th Fiscal Year	1,570
5th Fiscal Year	0
Thereafter	0
Total	$ (11,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00095301%
Employer's proportionate share at MD		0.00080807%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,842)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,647)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,329)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	70
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 168
Changes of assumptions	$ 0	$ 88
Net difference between projected and actual earnings on investments	$ 183	$ 0
Changes in proportionate share	$ 147	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 330	$ 264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 66

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (92)
2nd Fiscal Year	33
3rd Fiscal Year	68
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ 66

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00080600%
Employer's proportionate share at MD		0.00109110%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,557)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(358)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(130)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 227
Changes of assumptions	$ 0	$ 118
Net difference between projected and actual earnings on investments	$ 247	$ 0
Changes in proportionate share	$ 31	$ 292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 278	$ 637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (359)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (347)
2nd Fiscal Year	(182)
3rd Fiscal Year	91
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04316527%
Employer's proportionate share at MD		0.06983275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,411)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(142,291)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(165,732)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,886)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,533)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,546
Changes of assumptions	$ 0	$ 7,563
Net difference between projected and actual earnings on investments	$ 15,824	$ 0
Changes in proportionate share	$ 0	$ 27,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,824	$ 49,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,523)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,546)
2nd Fiscal Year	(15,819)
3rd Fiscal Year	5,849
4th Fiscal Year	4,991
5th Fiscal Year	0
Thereafter	0
Total	$ (33,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.92359316%
Employer's proportionate share at MD		0.88991635%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,784,715)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,813,295)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,463,931)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,112,017)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(291,651)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 185,371
Changes of assumptions	$ 0	$ 96,386
Net difference between projected and actual earnings on investments	$ 201,653	$ 0
Changes in proportionate share	$ 34,846	$ 587
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 236,499	$ 282,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,845)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (162,858)
2nd Fiscal Year	(21,140)
3rd Fiscal Year	74,543
4th Fiscal Year	63,609
5th Fiscal Year	0
Thereafter	0
Total	$ (45,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.55423279%
Employer's proportionate share at MD		0.92223548%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,070,978)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,879,149)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,517,097)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,188,719)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(302,243)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(192,692)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(494,935)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 192,104
Changes of assumptions	$ 0	$ 99,886
Net difference between projected and actual earnings on investments	$ 208,976	$ 0
Changes in proportionate share	$ 1,050	$ 376,390
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 210,026	$ 668,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (458,354)

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)
1st Fiscal Year	$ (384,867)
2nd Fiscal Year	(216,656)
3rd Fiscal Year	77,250
4th Fiscal Year	65,919
5th Fiscal Year	0
Thereafter	0
Total	$ (458,354)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05323006%
Employer's proportionate share at MD		0.10515615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,860)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(214,266)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(172,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(249,564)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,401)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,904
Changes of assumptions	$ 0	$ 11,389
Net difference between projected and actual earnings on investments	$ 23,828	$ 0
Changes in proportionate share	$ 4,870	$ 53,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,698	$ 86,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,029)
2nd Fiscal Year	(29,062)
3rd Fiscal Year	8,808
4th Fiscal Year	7,516
5th Fiscal Year	0
Thereafter	0
Total	$ (57,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01536168%
Employer's proportionate share at MD		0.02150871%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,684)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,826)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,382)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,046)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,049)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,233)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,480
Changes of assumptions	$ 0	$ 2,330
Net difference between projected and actual earnings on investments	$ 4,874	$ 0
Changes in proportionate share	$ 12	$ 7,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,886	$ 14,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,199)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,572)
2nd Fiscal Year	(3,966)
3rd Fiscal Year	1,802
4th Fiscal Year	1,537
5th Fiscal Year	0
Thereafter	0
Total	$ (9,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06297517%
Employer's proportionate share at MD		0.11254812%
Employer's proportionate share of system NOL/(A) at prior MD	$	(121,691)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(229,328)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(185,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(267,108)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,885)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(27,225)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(64,110)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,444
Changes of assumptions	$ 0	$ 12,190
Net difference between projected and actual earnings on investments	$ 25,503	$ 0
Changes in proportionate share	$ 0	$ 50,857
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,503	$ 86,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (60,988)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,757)
2nd Fiscal Year	(28,703)
3rd Fiscal Year	9,427
4th Fiscal Year	8,045
5th Fiscal Year	0
Thereafter	0
Total	$ (60,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16086227%
Employer's proportionate share at MD		0.25544244%
Employer's proportionate share of system NOL/(A) at prior MD	$	(310,844)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(520,490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(420,208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(606,235)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(83,716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(51,932)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(135,648)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,209
Changes of assumptions	$ 0	$ 27,667
Net difference between projected and actual earnings on investments	$ 57,883	$ 0
Changes in proportionate share	$ 0	$ 96,776
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,883	$ 177,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (119,769)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (102,976)
2nd Fiscal Year	(56,448)
3rd Fiscal Year	21,397
4th Fiscal Year	18,258
5th Fiscal Year	0
Thereafter	0
Total	$ (119,769)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.26853904%
Employer's proportionate share at MD		0.50365204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(518,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,026,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(828,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,195,305)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(165,061)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(124,547)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(289,608)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 104,912
Changes of assumptions	$ 0	$ 54,550
Net difference between projected and actual earnings on investments	$ 114,126	$ 0
Changes in proportionate share	$ 2,185	$ 239,726
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 116,311	$ 399,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (282,877)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (226,505)
2nd Fiscal Year	(134,559)
3rd Fiscal Year	42,188
4th Fiscal Year	36,000
5th Fiscal Year	0
Thereafter	0
Total	$ (282,877)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01732825%
Employer's proportionate share at MD		0.02231521%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,484)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,470)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,990)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,303)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,648
Changes of assumptions	$ 0	$ 2,417
Net difference between projected and actual earnings on investments	$ 5,057	$ 0
Changes in proportionate share	$ 871	$ 5,117
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,928	$ 12,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,254)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,451)
2nd Fiscal Year	(3,268)
3rd Fiscal Year	1,869
4th Fiscal Year	1,595
5th Fiscal Year	0
Thereafter	0
Total	$ (6,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01594601%
Employer's proportionate share at MD		0.02130650%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,813)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,566)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,983)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,463)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,438
Changes of assumptions	$ 0	$ 2,308
Net difference between projected and actual earnings on investments	$ 4,828	$ 0
Changes in proportionate share	$ 7	$ 6,011
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,835	$ 12,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,922)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,695)
2nd Fiscal Year	(3,535)
3rd Fiscal Year	1,785
4th Fiscal Year	1,523
5th Fiscal Year	0
Thereafter	0
Total	$ (7,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07909938%
Employer's proportionate share at MD		0.15092673%
Employer's proportionate share of system NOL/(A) at prior MD	$	(152,849)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(307,529)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(248,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(358,191)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,834)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,297)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,438
Changes of assumptions	$ 0	$ 16,347
Net difference between projected and actual earnings on investments	$ 34,200	$ 0
Changes in proportionate share	$ 0	$ 73,522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,200	$ 121,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (87,107)

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)
1st Fiscal Year	$ (69,473)
2nd Fiscal Year	(41,065)
3rd Fiscal Year	12,642
4th Fiscal Year	10,788
5th Fiscal Year	0
Thereafter	0
Total	$ (87,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02393832%
Employer's proportionate share at MD		0.02860852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,257)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,293)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,062)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,896)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,695)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,071)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,959
Changes of assumptions	$ 0	$ 3,099
Net difference between projected and actual earnings on investments	$ 6,483	$ 0
Changes in proportionate share	$ 0	$ 5,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,483	$ 15,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,534)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,414)
2nd Fiscal Year	(3,561)
3rd Fiscal Year	2,396
4th Fiscal Year	2,045
5th Fiscal Year	0
Thereafter	0
Total	$ (8,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02969410%
Employer's proportionate share at MD		0.05243247%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,380)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,837)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,437)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,183)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,367)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,922
Changes of assumptions	$ 0	$ 5,679
Net difference between projected and actual earnings on investments	$ 11,881	$ 0
Changes in proportionate share	$ 229	$ 23,226
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,110	$ 39,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,717)

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)
1st Fiscal Year	$ (22,689)
2nd Fiscal Year	(13,168)
3rd Fiscal Year	4,392
4th Fiscal Year	3,748
5th Fiscal Year	0
Thereafter	0
Total	$ (27,717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02059052%
Employer's proportionate share at MD		0.03093618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,788)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,420)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,985)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,124)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,444
Changes of assumptions	$ 0	$ 3,351
Net difference between projected and actual earnings on investments	$ 7,010	$ 0
Changes in proportionate share	$ 0	$ 12,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,010	$ 21,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,808)

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)
1st Fiscal Year	$ (13,180)
2nd Fiscal Year	(6,430)
3rd Fiscal Year	2,591
4th Fiscal Year	2,211
5th Fiscal Year	0
Thereafter	0
Total	$ (14,808)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01570540%
Employer's proportionate share at MD		0.02651641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,349)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,931)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,690)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,801)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,491)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,523
Changes of assumptions	$ 0	$ 2,872
Net difference between projected and actual earnings on investments	$ 6,009	$ 0
Changes in proportionate share	$ 150	$ 11,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,159	$ 19,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,288)

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)
1st Fiscal Year	$ (11,083)
2nd Fiscal Year	(6,322)
3rd Fiscal Year	2,221
4th Fiscal Year	1,895
5th Fiscal Year	0
Thereafter	0
Total	$ (13,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07072663%
Employer's proportionate share at MD		0.11266856%
Employer's proportionate share of system NOL/(A) at prior MD	$	(136,669)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(229,574)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(185,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(267,394)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,925)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,587)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(59,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,469
Changes of assumptions	$ 0	$ 12,203
Net difference between projected and actual earnings on investments	$ 25,530	$ 0
Changes in proportionate share	$ 64	$ 43,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,594	$ 78,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,561)
2nd Fiscal Year	(25,023)
3rd Fiscal Year	9,438
4th Fiscal Year	8,053
5th Fiscal Year	0
Thereafter	0
Total	$ (53,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24578531%
Employer's proportionate share at MD		0.42682656%
Employer's proportionate share of system NOL/(A) at prior MD	$	(474,946)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(869,703)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(702,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,012,977)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(139,883)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(102,049)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(241,932)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 88,909
Changes of assumptions	$ 0	$ 46,229
Net difference between projected and actual earnings on investments	$ 96,718	$ 0
Changes in proportionate share	$ 0	$ 189,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96,718	$ 324,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (227,794)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (188,235)
2nd Fiscal Year	(105,821)
3rd Fiscal Year	35,753
4th Fiscal Year	30,509
5th Fiscal Year	0
Thereafter	0
Total	$ (227,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03710618%
Employer's proportionate share at MD		0.05260229%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,703)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(107,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,840)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,239)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,392)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,631)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,957
Changes of assumptions	$ 0	$ 5,697
Net difference between projected and actual earnings on investments	$ 11,920	$ 0
Changes in proportionate share	$ 78	$ 17,230
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,998	$ 33,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,886)

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)
1st Fiscal Year	$ (20,225)
2nd Fiscal Year	(9,828)
3rd Fiscal Year	4,406
4th Fiscal Year	3,760
5th Fiscal Year	0
Thereafter	0
Total	$ (21,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11492142%
Employer's proportionate share at MD		0.18965254%
Employer's proportionate share of system NOL/(A) at prior MD	$	(222,070)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(386,436)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(311,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(450,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(62,155)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(42,128)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(104,283)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,505
Changes of assumptions	$ 0	$ 20,541
Net difference between projected and actual earnings on investments	$ 42,975	$ 0
Changes in proportionate share	$ 0	$ 78,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,975	$ 138,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (95,142)

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)
1st Fiscal Year	$ (80,344)
2nd Fiscal Year	(44,240)
3rd Fiscal Year	15,886
4th Fiscal Year	13,556
5th Fiscal Year	0
Thereafter	0
Total	$ (95,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02953598%
Employer's proportionate share at MD		0.04558692%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,074)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,888)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,991)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,190)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,940)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,656)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,596)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,496
Changes of assumptions	$ 0	$ 4,937
Net difference between projected and actual earnings on investments	$ 10,330	$ 0
Changes in proportionate share	$ 515	$ 16,366
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,845	$ 30,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,954)

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)
1st Fiscal Year	$ (17,400)
2nd Fiscal Year	(9,631)
3rd Fiscal Year	3,819
4th Fiscal Year	3,258
5th Fiscal Year	0
Thereafter	0
Total	$ (19,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03127454%
Employer's proportionate share at MD		0.05653288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,434)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(115,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(134,168)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,527)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,169)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,696)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,776
Changes of assumptions	$ 0	$ 6,123
Net difference between projected and actual earnings on investments	$ 12,810	$ 0
Changes in proportionate share	$ 0	$ 26,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,810	$ 44,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,686)
2nd Fiscal Year	(14,643)
3rd Fiscal Year	4,735
4th Fiscal Year	4,041
5th Fiscal Year	0
Thereafter	0
Total	$ (31,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13096749%
Employer's proportionate share at MD		0.22168942%
Employer's proportionate share of system NOL/(A) at prior MD	$	(253,076)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(451,715)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(364,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(526,130)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(72,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,384)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122,038)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46,178
Changes of assumptions	$ 0	$ 24,011
Net difference between projected and actual earnings on investments	$ 50,234	$ 0
Changes in proportionate share	$ 0	$ 92,634
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,234	$ 162,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,589)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,855)
2nd Fiscal Year	(53,150)
3rd Fiscal Year	18,570
4th Fiscal Year	15,846
5th Fiscal Year	0
Thereafter	0
Total	$ (112,589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00028197%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	278
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**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	$ 450	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 450	$ 4
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 293
2nd Fiscal Year	153
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06395227%
Employer's proportionate share at MD		0.10187435%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,579)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(207,579)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(167,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(241,776)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,387)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(21,222)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,221
Changes of assumptions	$ 0	$ 11,034
Net difference between projected and actual earnings on investments	$ 23,084	$ 0
Changes in proportionate share	$ 0	$ 39,509
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,084	$ 71,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,680)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,817)
2nd Fiscal Year	(22,677)
3rd Fiscal Year	8,533
4th Fiscal Year	7,282
5th Fiscal Year	0
Thereafter	0
Total	$ (48,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00509524%
Employer's proportionate share at MD		0.00070963%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,846)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,446)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,167)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,684)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 148
Changes of assumptions	$ 0	$ 77
Net difference between projected and actual earnings on investments	$ 161	$ 0
Changes in proportionate share	$ 4,472	$ 175
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,633	$ 400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,233

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,048
2nd Fiscal Year	2,075
3rd Fiscal Year	59
4th Fiscal Year	51
5th Fiscal Year	0
Thereafter	0
Total	$ 4,233

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01637431%
Employer's proportionate share at MD		0.02751238%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,641)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,059)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,258)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,294)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,017)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,036)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,053)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,731
Changes of assumptions	$ 0	$ 2,980
Net difference between projected and actual earnings on investments	$ 6,234	$ 0
Changes in proportionate share	$ 7	$ 11,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,241	$ 20,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,930)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,655)
2nd Fiscal Year	(6,546)
3rd Fiscal Year	2,305
4th Fiscal Year	1,967
5th Fiscal Year	0
Thereafter	0
Total	$ (13,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00751455%
Employer's proportionate share at MD		0.00445719%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,332)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,578)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,461)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,823
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**362**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 928
Changes of assumptions	$ 0	$ 483
Net difference between projected and actual earnings on investments	$ 1,010	$ 0
Changes in proportionate share	$ 3,263	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,273	$ 1,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,862

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 868
2nd Fiscal Year	1,301
3rd Fiscal Year	373
4th Fiscal Year	319
5th Fiscal Year	0
Thereafter	0
Total	$ 2,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00097157%
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	520
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**520**

	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	$	991	$	4
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	991	$	4
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)	
1st Fiscal Year	$	518
2nd Fiscal Year		469
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04515456%
Employer's proportionate share at MD		0.07369321%
Employer's proportionate share of system NOL/(A) at prior MD	$	(87,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(150,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(121,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(174,894)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(38,428)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,350
Changes of assumptions	$ 0	$ 7,982
Net difference between projected and actual earnings on investments	$ 16,699	$ 0
Changes in proportionate share	$ 1,170	$ 29,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,869	$ 52,435
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)
1st Fiscal Year	$ (29,227)
2nd Fiscal Year	(16,779)
3rd Fiscal Year	6,173
4th Fiscal Year	5,267
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09804154%
Employer's proportionate share at MD		0.17191796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,452)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(350,300)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(282,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(408,009)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,342)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(34,581)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,923)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,811
Changes of assumptions	$ 0	$ 18,620
Net difference between projected and actual earnings on investments	$ 38,956	$ 0
Changes in proportionate share	$ 8,271	$ 75,947
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,227	$ 130,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,151)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67,676)
2nd Fiscal Year	(42,164)
3rd Fiscal Year	14,401
4th Fiscal Year	12,288
5th Fiscal Year	0
Thereafter	0
Total	$ (83,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		2.34637194%
Employer's proportionate share at MD		4.02031999%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,534,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,191,813)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,613,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,541,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,317,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(903,626)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,221,199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 837,441
Changes of assumptions	$ 0	$ 435,435
Net difference between projected and actual earnings on investments	$ 910,995	$ 0
Changes in proportionate share	$ 0	$ 1,710,242
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 910,995	$ 2,983,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,072,123)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,718,281)
2nd Fiscal Year	(977,964)
3rd Fiscal Year	336,758
4th Fiscal Year	287,363
5th Fiscal Year	0
Thereafter	0
Total	$ (2,072,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01439938%
Employer's proportionate share at MD		0.03752746%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,825)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(76,466)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,897)
o Differences 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	$ 7,817
Changes of assumptions	$ 0	$ 4,065
Net difference between projected and actual earnings on investments	$ 8,504	$ 0
Changes in proportionate share	$ 453	$ 23,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,957	$ 35,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,507)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,624)
2nd Fiscal Year	(12,708)
3rd Fiscal Year	3,143
4th Fiscal Year	2,682
5th Fiscal Year	0
Thereafter	0
Total	$ (26,507)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04148606%
Employer's proportionate share at MD		0.01756869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,166)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,695)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,758)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,341
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,660
Changes of assumptions	$ 0	$ 1,903
Net difference between projected and actual earnings on investments	$ 3,981	$ 0
Changes in proportionate share	$ 26,924	$ 194
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,905	$ 5,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,148

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,377
2nd Fiscal Year	11,045
3rd Fiscal Year	1,472
4th Fiscal Year	1,256
5th Fiscal Year	0
Thereafter	0
Total	$ 25,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.30837569%
Employer's proportionate share at MD		0.55230267%
Employer's proportionate share of system NOL/(A) at prior MD	$	(595,893)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,125,373)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(908,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,310,766)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181,005)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(133,788)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(314,793)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115,046
Changes of assumptions	$ 0	$ 59,819
Net difference between projected and actual earnings on investments	$ 125,150	$ 0
Changes in proportionate share	$ 0	$ 250,904
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 125,150	$ 425,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (300,619)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (245,107)
2nd Fiscal Year	(141,252)
3rd Fiscal Year	46,263
4th Fiscal Year	39,477
5th Fiscal Year	0
Thereafter	0
Total	$ (300,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11410343%
Employer's proportionate share at MD		0.20851125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(220,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(424,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(343,005)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(494,855)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,335)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(50,959)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(119,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,433
Changes of assumptions	$ 0	$ 22,584
Net difference between projected and actual earnings on investments	$ 47,248	$ 0
Changes in proportionate share	$ 0	$ 96,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,248	$ 162,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (115,219)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,201)
2nd Fiscal Year	(54,387)
3rd Fiscal Year	17,466
4th Fiscal Year	14,904
5th Fiscal Year	0
Thereafter	0
Total	$ (115,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		3.31198461%
Employer's proportionate share at MD		2.92790345%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,399,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,965,902)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,816,462)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,948,721)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(959,557)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	167,215
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(792,342)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 609,889
Changes of assumptions	$ 0	$ 317,117
Net difference between projected and actual earnings on investments	$ 663,456	$ 0
Changes in proportionate share	$ 391,618	$ 34,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,055,074	$ 961,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 93,687

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (420,059)
2nd Fiscal Year	59,214
3rd Fiscal Year	245,253
4th Fiscal Year	209,280
5th Fiscal Year	0
Thereafter	0
Total	$ 93,687

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16445279%
Employer's proportionate share at MD		0.27805530%
Employer's proportionate share of system NOL/(A) at prior MD	$	(317,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(566,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(457,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(659,902)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(91,127)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(60,399)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(151,526)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57,920
Changes of assumptions	$ 0	$ 30,116
Net difference between projected and actual earnings on investments	$ 63,007	$ 0
Changes in proportionate share	$ 1,515	$ 115,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 64,522	$ 203,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (139,462)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (116,195)
2nd Fiscal Year	(66,433)
3rd Fiscal Year	23,291
4th Fiscal Year	19,875
5th Fiscal Year	0
Thereafter	0
Total	$ (139,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.59689985%
Employer's proportionate share at MD		1.05576051%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,153,426)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,151,220)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,736,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,505,610)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(346,003)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(245,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(591,535)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219,917
Changes of assumptions	$ 0	$ 114,348
Net difference between projected and actual earnings on investments	$ 239,233	$ 0
Changes in proportionate share	$ 2,811	$ 467,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 242,044	$ 802,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (560,085)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (458,151)
2nd Fiscal Year	(265,832)
3rd Fiscal Year	88,435
4th Fiscal Year	75,463
5th Fiscal Year	0
Thereafter	0
Total	$ (560,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05535483%
Employer's proportionate share at MD		0.04495324%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,597)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,949)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(106,686)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,732)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,245)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,364
Changes of assumptions	$ 0	$ 4,869
Net difference between projected and actual earnings on investments	$ 10,186	$ 0
Changes in proportionate share	$ 10,625	$ 77
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,811	$ 14,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,501

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,603)
2nd Fiscal Year	3,126
3rd Fiscal Year	3,765
4th Fiscal Year	3,213
5th Fiscal Year	0
Thereafter	0
Total	$ 6,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.72753778%
Employer's proportionate share at MD		1.19042257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,405,866)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,425,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,958,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,825,201)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(390,135)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(247,582)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(637,717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 247,968
Changes of assumptions	$ 0	$ 128,933
Net difference between projected and actual earnings on investments	$ 269,747	$ 0
Changes in proportionate share	$ 2,355	$ 472,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 272,102	$ 848,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (576,894)

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)
1st Fiscal Year	$ (488,249)
2nd Fiscal Year	(273,448)
3rd Fiscal Year	99,714
4th Fiscal Year	85,089
5th Fiscal Year	0
Thereafter	0
Total	$ (576,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04141846%
Employer's proportionate share at MD		0.07020526%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,035)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,050)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(115,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,008)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,165)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,173)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,624
Changes of assumptions	$ 0	$ 7,604
Net difference between projected and actual earnings on investments	$ 15,908	$ 0
Changes in proportionate share	$ 1,561	$ 29,392
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,469	$ 51,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,151)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,335)
2nd Fiscal Year	(16,715)
3rd Fiscal Year	5,881
4th Fiscal Year	5,018
5th Fiscal Year	0
Thereafter	0
Total	$ (34,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15185770%
Employer's proportionate share at MD		0.24868573%
Employer's proportionate share of system NOL/(A) at prior MD	$	(293,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(506,723)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(409,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(590,200)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,501)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(50,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(132,322)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,802
Changes of assumptions	$ 0	$ 26,935
Net difference between projected and actual earnings on investments	$ 56,352	$ 0
Changes in proportionate share	$ 2,166	$ 98,945
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58,518	$ 177,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (119,164)

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)
1st Fiscal Year	$ (100,735)
2nd Fiscal Year	(57,036)
3rd Fiscal Year	20,831
4th Fiscal Year	17,775
5th Fiscal Year	0
Thereafter	0
Total	$ (119,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16715877%
Employer's proportionate share at MD		0.17084195%
Employer's proportionate share of system NOL/(A) at prior MD	$	(323,011)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(348,108)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(281,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(405,455)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,990)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,524)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,587
Changes of assumptions	$ 0	$ 18,504
Net difference between projected and actual earnings on investments	$ 38,712	$ 0
Changes in proportionate share	$ 0	$ 4,174
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,712	$ 58,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,070)
2nd Fiscal Year	(9,004)
3rd Fiscal Year	14,310
4th Fiscal Year	12,211
5th Fiscal Year	0
Thereafter	0
Total	$ (19,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01478488%
Employer's proportionate share at MD		0.01530660%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,570)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,189)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,180)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,016)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(43)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,188
Changes of assumptions	$ 0	$ 1,658
Net difference between projected and actual earnings on investments	$ 3,468	$ 0
Changes in proportionate share	$ 384	$ 563
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,852	$ 5,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,557)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,073)
2nd Fiscal Year	(860)
3rd Fiscal Year	1,282
4th Fiscal Year	1,094
5th Fiscal Year	0
Thereafter	0
Total	$ (1,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01274735%
Employer's proportionate share at MD		0.01150998%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,632)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,934)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,316)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,772)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	353
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,398
Changes of assumptions	$ 0	$ 1,247
Net difference between projected and actual earnings on investments	$ 2,608	$ 0
Changes in proportionate share	$ 1,262	$ 245
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,870	$ 3,890
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)
1st Fiscal Year	$ (1,899)
2nd Fiscal Year	94
3rd Fiscal Year	964
4th Fiscal Year	823
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10658346%
Employer's proportionate share at MD		0.17375125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(354,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(285,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(412,360)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,943)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(37,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(94,144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,193
Changes of assumptions	$ 0	$ 18,819
Net difference between projected and actual earnings on investments	$ 39,372	$ 0
Changes in proportionate share	$ 0	$ 69,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,372	$ 124,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (85,296)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,415)
2nd Fiscal Year	(39,854)
3rd Fiscal Year	14,554
4th Fiscal Year	12,419
5th Fiscal Year	0
Thereafter	0
Total	$ (85,296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05864526%
Employer's proportionate share at MD		0.09568717%
Employer's proportionate share of system NOL/(A) at prior MD	$	(113,324)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(194,972)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(157,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(227,092)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20,605)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(51,964)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,932
Changes of assumptions	$ 0	$ 10,364
Net difference between projected and actual earnings on investments	$ 21,682	$ 0
Changes in proportionate share	$ 0	$ 38,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,682	$ 68,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,812)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,716)
2nd Fiscal Year	(21,950)
3rd Fiscal Year	8,015
4th Fiscal Year	6,839
5th Fiscal Year	0
Thereafter	0
Total	$ (46,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01724160%
Employer's proportionate share at MD		0.00311953%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,317)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,356)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,404)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,022)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,650
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,628**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 650
Changes of assumptions	$ 0	$ 338
Net difference between projected and actual earnings on investments	$ 707	$ 0
Changes in proportionate share	$ 14,579	$ 26
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,286	$ 1,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,272

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,083
2nd Fiscal Year	6,705
3rd Fiscal Year	261
4th Fiscal Year	223
5th Fiscal Year	0
Thereafter	0
Total	$ 14,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07828973%
Employer's proportionate share at MD		0.02297971%
Employer's proportionate share of system NOL/(A) at prior MD	$	(151,284)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,824)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,802)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,537)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,531)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,437
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,787
Changes of assumptions	$ 0	$ 2,489
Net difference between projected and actual earnings on investments	$ 5,207	$ 0
Changes in proportionate share	$ 56,548	$ 8,287
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 61,755	$ 15,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46,192

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,631
2nd Fiscal Year	24,994
3rd Fiscal Year	1,925
4th Fiscal Year	1,643
5th Fiscal Year	0
Thereafter	0
Total	$ 46,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15485324%
Employer's proportionate share at MD		0.18097701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(299,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(368,759)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(297,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(429,508)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,311)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,509)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(72,820)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 37,698
Changes of assumptions	$ 0	$ 19,601
Net difference between projected and actual earnings on investments	$ 41,009	$ 0
Changes in proportionate share	$ 319	$ 26,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,328	$ 83,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,608)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (50,486)
2nd Fiscal Year	(20,217)
3rd Fiscal Year	15,159
4th Fiscal Year	12,936
5th Fiscal Year	0
Thereafter	0
Total	$ (42,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02879023%
Employer's proportionate share at MD		0.05469031%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,633)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,437)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(89,967)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(129,795)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,924)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,138)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,062)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,392
Changes of assumptions	$ 0	$ 5,923
Net difference between projected and actual earnings on investments	$ 12,393	$ 0
Changes in proportionate share	$ 0	$ 26,434
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,393	$ 43,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,356)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,035)
2nd Fiscal Year	(14,812)
3rd Fiscal Year	4,581
4th Fiscal Year	3,909
5th Fiscal Year	0
Thereafter	0
Total	$ (31,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02356348%
Employer's proportionate share at MD		0.03832201%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,533)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,085)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,949)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,559)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,741)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,300)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,983
Changes of assumptions	$ 0	$ 4,151
Net difference between projected and actual earnings on investments	$ 8,684	$ 0
Changes in proportionate share	$ 135	$ 15,048
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,819	$ 27,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,363)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,582)
2nd Fiscal Year	(8,730)
3rd Fiscal Year	3,210
4th Fiscal Year	2,739
5th Fiscal Year	0
Thereafter	0
Total	$ (18,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00424798%
Employer's proportionate share at MD		0.00288115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,209)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,871)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,740)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,838)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(944)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(230)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 600
Changes of assumptions	$ 0	$ 312
Net difference between projected and actual earnings on investments	$ 653	$ 0
Changes in proportionate share	$ 1,420	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,073	$ 923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,150

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 161
2nd Fiscal Year	542
3rd Fiscal Year	241
4th Fiscal Year	206
5th Fiscal Year	0
Thereafter	0
Total	$ 1,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00954469%
Employer's proportionate share at MD		0.00279970%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,644)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(918)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,481
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,563**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 583
Changes of assumptions	$ 0	$ 303
Net difference between projected and actual earnings on investments	$ 634	$ 0
Changes in proportionate share	$ 6,879	$ 155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,513	$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,472

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,913
2nd Fiscal Year	3,124
3rd Fiscal Year	235
4th Fiscal Year	200
5th Fiscal Year	0
Thereafter	0
Total	$ 6,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01666319%
Employer's proportionate share at MD		0.02680448%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,094)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,614)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,785)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,583
Changes of assumptions	$ 0	$ 2,903
Net difference between projected and actual earnings on investments	$ 6,074	$ 0
Changes in proportionate share	$ 228	$ 10,341
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,302	$ 18,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,525)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,680)
2nd Fiscal Year	(6,007)
3rd Fiscal Year	2,245
4th Fiscal Year	1,916
5th Fiscal Year	0
Thereafter	0
Total	$ (12,525)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10452915%
Employer's proportionate share at MD		0.23736570%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201,988)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(483,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(390,472)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(563,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(77,791)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(151,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49,444
Changes of assumptions	$ 0	$ 25,709
Net difference between projected and actual earnings on investments	$ 53,786	$ 0
Changes in proportionate share	$ 46	$ 138,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 53,832	$ 213,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (159,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (121,986)
2nd Fiscal Year	(74,398)
3rd Fiscal Year	19,883
4th Fiscal Year	16,966
5th Fiscal Year	0
Thereafter	0
Total	$ (159,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01761382%
Employer's proportionate share at MD		0.03195008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,036)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,102)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,826)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,471)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,622)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,093)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,655
Changes of assumptions	$ 0	$ 3,460
Net difference between projected and actual earnings on investments	$ 7,240	$ 0
Changes in proportionate share	$ 140	$ 14,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,380	$ 24,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,077)
2nd Fiscal Year	(8,257)
3rd Fiscal Year	2,676
4th Fiscal Year	2,284
5th Fiscal Year	0
Thereafter	0
Total	$ (17,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01515176%
Employer's proportionate share at MD		0.02693578%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,279)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,884)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,926)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,828)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,400)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,228)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,611
Changes of assumptions	$ 0	$ 2,917
Net difference between projected and actual earnings on investments	$ 6,104	$ 0
Changes in proportionate share	$ 0	$ 12,106
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,104	$ 20,634
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,530)

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)
1st Fiscal Year	$ (11,882)
2nd Fiscal Year	(6,831)
3rd Fiscal Year	2,256
4th Fiscal Year	1,925
5th Fiscal Year	0
Thereafter	0
Total	$ (14,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01742604%
Employer's proportionate share at MD		0.03013754%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,673)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,525)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,795)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,278
Changes of assumptions	$ 0	$ 3,264
Net difference between projected and actual earnings on investments	$ 6,829	$ 0
Changes in proportionate share	$ 8	$ 12,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,837	$ 22,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,680)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,952)
2nd Fiscal Year	(7,406)
3rd Fiscal Year	2,524
4th Fiscal Year	2,154
5th Fiscal Year	0
Thereafter	0
Total	$ (15,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01590883%
Employer's proportionate share at MD		0.02766774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,742)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,663)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,068)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,675)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,743)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,763
Changes of assumptions	$ 0	$ 2,997
Net difference between projected and actual earnings on investments	$ 6,269	$ 0
Changes in proportionate share	$ 0	$ 12,318
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,269	$ 21,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,809)

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)
1st Fiscal Year	$ (12,230)
2nd Fiscal Year	(6,873)
3rd Fiscal Year	2,318
4th Fiscal Year	1,978
5th Fiscal Year	0
Thereafter	0
Total	$ (14,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01878352%
Employer's proportionate share at MD		0.00928343%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,916)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,032)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,042)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,934
Changes of assumptions	$ 0	$ 1,005
Net difference between projected and actual earnings on investments	$ 2,104	$ 0
Changes in proportionate share	$ 10,150	$ 55
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,254	$ 2,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,260

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)
1st Fiscal Year	$ 3,577
2nd Fiscal Year	4,241
3rd Fiscal Year	778
4th Fiscal Year	664
5th Fiscal Year	0
Thereafter	0
Total	$ 9,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01287948%
Employer's proportionate share at MD		0.02676878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,888)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,544)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,035)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,773)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,766)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,576
Changes of assumptions	$ 0	$ 2,899
Net difference between projected and actual earnings on investments	$ 6,066	$ 0
Changes in proportionate share	$ 731	$ 14,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,797	$ 22,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,840)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,226)
2nd Fiscal Year	(7,771)
3rd Fiscal Year	2,242
4th Fiscal Year	1,913
5th Fiscal Year	0
Thereafter	0
Total	$ (15,840)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01183321%
Employer's proportionate share at MD		0.01912350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,866)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,966)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,459)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,385)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,516)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,983
Changes of assumptions	$ 0	$ 2,071
Net difference between projected and actual earnings on investments	$ 4,333	$ 0
Changes in proportionate share	$ 39	$ 8,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,372	$ 14,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,787)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,369)
2nd Fiscal Year	(4,387)
3rd Fiscal Year	1,602
4th Fiscal Year	1,367
5th Fiscal Year	0
Thereafter	0
Total	$ (9,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01653815%
Employer's proportionate share at MD		0.03977414%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,429)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,395)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,035)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,795)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,830)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,285
Changes of assumptions	$ 0	$ 4,308
Net difference between projected and actual earnings on investments	$ 9,013	$ 0
Changes in proportionate share	$ 878	$ 23,719
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,891	$ 36,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,421)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,778)
2nd Fiscal Year	(12,818)
3rd Fiscal Year	3,332
4th Fiscal Year	2,843
5th Fiscal Year	0
Thereafter	0
Total	$ (26,421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00047147%
Employer's proportionate share at MD		0.00082804%
Employer's proportionate share of system NOL/(A) at prior MD	$	(911)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,965)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(271)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(194)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(465)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	172
Changes of assumptions	$	0	$	90
Net difference between projected and actual earnings on investments	$	188	$	0
Changes in proportionate share	$	0	$	366
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	188	$	628
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(440)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(361)
2nd Fiscal Year		(208)
3rd Fiscal Year		69
4th Fiscal Year		59
5th Fiscal Year		0
Thereafter		0
Total	$	(440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01968899%
Employer's proportionate share at MD		0.00752845%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,046)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,384)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,867)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,467)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,224
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,568
Changes of assumptions	$ 0	$ 815
Net difference between projected and actual earnings on investments	$ 1,706	$ 0
Changes in proportionate share	$ 12,399	$ 297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,105	$ 2,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,425

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,724
2nd Fiscal Year	5,531
3rd Fiscal Year	631
4th Fiscal Year	538
5th Fiscal Year	0
Thereafter	0
Total	$ 11,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02801839%
Employer's proportionate share at MD		0.04966626%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,200)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,872)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,211)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,346
Changes of assumptions	$ 0	$ 5,379
Net difference between projected and actual earnings on investments	$ 11,254	$ 0
Changes in proportionate share	$ 503	$ 22,073
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,757	$ 37,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,041)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,251)
2nd Fiscal Year	(12,500)
3rd Fiscal Year	4,160
4th Fiscal Year	3,550
5th Fiscal Year	0
Thereafter	0
Total	$ (26,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05001227%
Employer's proportionate share at MD		0.04936671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,642)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,590)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,161)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,179)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(526)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,283
Changes of assumptions	$ 0	$ 5,347
Net difference between projected and actual earnings on investments	$ 11,186	$ 0
Changes in proportionate share	$ 658	$ 576
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,844	$ 16,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,362)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,214)
2nd Fiscal Year	(1,812)
3rd Fiscal Year	4,135
4th Fiscal Year	3,529
5th Fiscal Year	0
Thereafter	0
Total	$ (4,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		2.58548645%
Employer's proportionate share at MD		2.55584064%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,996,093)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,207,786)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,204,411)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,065,714)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(837,621)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(257)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(837,878)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 532,387
Changes of assumptions	$ 0	$ 276,819
Net difference between projected and actual earnings on investments	$ 579,147	$ 0
Changes in proportionate share	$ 30,227	$ 15,062
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 609,374	$ 824,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (214,894)

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)
1st Fiscal Year	$ (517,244)
2nd Fiscal Year	(94,423)
3rd Fiscal Year	214,087
4th Fiscal Year	182,686
5th Fiscal Year	0
Thereafter	0
Total	$ (214,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00419451%
Employer's proportionate share at MD		0.00086468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,105)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,762)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,511
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,228**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 3,395	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,591	$ 442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,457
2nd Fiscal Year	1,558
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 3,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00730812%
Employer's proportionate share at MD		0.00354471%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,122)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,413)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,162)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,496
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 738
Changes of assumptions	$ 0	$ 384
Net difference between projected and actual earnings on investments	$ 803	$ 0
Changes in proportionate share	$ 3,976	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,779	$ 1,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,657

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)
1st Fiscal Year	$ 1,439
2nd Fiscal Year	1,668
3rd Fiscal Year	297
4th Fiscal Year	253
5th Fiscal Year	0
Thereafter	0
Total	$ 3,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24748442%
Employer's proportionate share at MD		0.46943122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(478,229)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(956,514)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(772,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,114,090)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153,846)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(111,436)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(265,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 97,784
Changes of assumptions	$ 0	$ 50,843
Net difference between projected and actual earnings on investments	$ 106,372	$ 0
Changes in proportionate share	$ 8,451	$ 226,302
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 114,823	$ 374,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (260,106)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (206,790)
2nd Fiscal Year	(126,192)
3rd Fiscal Year	39,321
4th Fiscal Year	33,554
5th Fiscal Year	0
Thereafter	0
Total	$ (260,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.35733715%
Employer's proportionate share at MD		0.64007222%
Employer's proportionate share of system NOL/(A) at prior MD	$	(690,504)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,304,213)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,052,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,519,068)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(209,770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(154,106)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(363,876)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 133,328
Changes of assumptions	$ 0	$ 69,325
Net difference between projected and actual earnings on investments	$ 145,039	$ 0
Changes in proportionate share	$ 343	$ 288,974
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 145,382	$ 491,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (346,245)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (282,153)
2nd Fiscal Year	(163,459)
3rd Fiscal Year	53,615
4th Fiscal Year	45,751
5th Fiscal Year	0
Thereafter	0
Total	$ (346,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03837450%
Employer's proportionate share at MD		0.06115863%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,153)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(100,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(145,146)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,043)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,873)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,916)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,739
Changes of assumptions	$ 0	$ 6,624
Net difference between projected and actual earnings on investments	$ 13,858	$ 0
Changes in proportionate share	$ 444	$ 23,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,302	$ 42,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,292)

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)
1st Fiscal Year	$ (24,249)
2nd Fiscal Year	(13,538)
3rd Fiscal Year	5,123
4th Fiscal Year	4,371
5th Fiscal Year	0
Thereafter	0
Total	$ (28,292)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04558207%
Employer's proportionate share at MD		0.08129541%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,081)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(165,648)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(133,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(192,936)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,094)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(45,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,934
Changes of assumptions	$ 0	$ 8,805
Net difference between projected and actual earnings on investments	$ 18,421	$ 0
Changes in proportionate share	$ 255	$ 36,414
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,676	$ 62,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,477)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,450)
2nd Fiscal Year	(20,647)
3rd Fiscal Year	6,810
4th Fiscal Year	5,811
5th Fiscal Year	0
Thereafter	0
Total	$ (43,477)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00418560%
Employer's proportionate share at MD		0.00865305%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,088)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,631)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,536)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,836)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,058)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,894)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,802
Changes of assumptions	$ 0	$ 937
Net difference between projected and actual earnings on investments	$ 1,961	$ 0
Changes in proportionate share	$ 386	$ 4,555
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,347	$ 7,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,947)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,805)
2nd Fiscal Year	(2,486)
3rd Fiscal Year	725
4th Fiscal Year	618
5th Fiscal Year	0
Thereafter	0
Total	$ (4,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00936478%
Employer's proportionate share at MD		0.01456693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,096)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,682)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,774)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,828)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,602)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,034
Changes of assumptions	$ 0	$ 1,578
Net difference between projected and actual earnings on investments	$ 3,301	$ 0
Changes in proportionate share	$ 25	$ 5,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,326	$ 9,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,596)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,733)
2nd Fiscal Year	(3,125)
3rd Fiscal Year	1,220
4th Fiscal Year	1,041
5th Fiscal Year	0
Thereafter	0
Total	$ (6,596)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10402576%
Employer's proportionate share at MD		0.10681474%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201,015)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(217,646)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(175,712)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(253,501)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,006)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,988)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,994)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,250
Changes of assumptions	$ 0	$ 11,569
Net difference between projected and actual earnings on investments	$ 24,204	$ 0
Changes in proportionate share	$ 0	$ 4,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,204	$ 37,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,689)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,330)
2nd Fiscal Year	(5,941)
3rd Fiscal Year	8,947
4th Fiscal Year	7,635
5th Fiscal Year	0
Thereafter	0
Total	$ (13,689)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01066884%
Employer's proportionate share at MD		0.01659945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,616)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,395)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,458
Changes of assumptions	$ 0	$ 1,798
Net difference between projected and actual earnings on investments	$ 3,761	$ 0
Changes in proportionate share	$ 0	$ 6,174
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,761	$ 11,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,669)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,673)
2nd Fiscal Year	(3,573)
3rd Fiscal Year	1,390
4th Fiscal Year	1,186
5th Fiscal Year	0
Thereafter	0
Total	$ (7,669)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00475432%
Employer's proportionate share at MD		0.00582190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,817)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(232)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,213
Changes of assumptions	$ 0	$ 631
Net difference between projected and actual earnings on investments	$ 1,319	$ 0
Changes in proportionate share	$ 333	$ 1,088
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,652	$ 2,932
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)
1st Fiscal Year	$ (1,453)
2nd Fiscal Year	(730)
3rd Fiscal Year	488
4th Fiscal Year	416
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04280789%
Employer's proportionate share at MD		0.06377122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,720)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(129,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(104,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(151,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,900)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,994)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,894)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,284
Changes of assumptions	$ 0	$ 6,907
Net difference between projected and actual earnings on investments	$ 14,450	$ 0
Changes in proportionate share	$ 2,099	$ 21,520
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,549	$ 41,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,444)
2nd Fiscal Year	(12,617)
3rd Fiscal Year	5,342
4th Fiscal Year	4,558
5th Fiscal Year	0
Thereafter	0
Total	$ (25,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09749194%
Employer's proportionate share at MD		0.11887240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(188,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(242,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(195,548)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(282,117)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,958)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,294)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(51,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,761
Changes of assumptions	$ 0	$ 12,875
Net difference between projected and actual earnings on investments	$ 26,936	$ 0
Changes in proportionate share	$ 0	$ 22,765
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,936	$ 60,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,465)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,503)
2nd Fiscal Year	(15,416)
3rd Fiscal Year	9,957
4th Fiscal Year	8,497
5th Fiscal Year	0
Thereafter	0
Total	$ (33,465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.22733376%
Employer's proportionate share at MD		0.35918183%
Employer's proportionate share of system NOL/(A) at prior MD	$	(439,291)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(731,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(590,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(852,437)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(117,714)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(74,065)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(191,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,818
Changes of assumptions	$ 0	$ 38,902
Net difference between projected and actual earnings on investments	$ 81,390	$ 0
Changes in proportionate share	$ 0	$ 137,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 81,390	$ 251,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (169,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (146,627)
2nd Fiscal Year	(79,060)
3rd Fiscal Year	30,086
4th Fiscal Year	25,673
5th Fiscal Year	0
Thereafter	0
Total	$ (169,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11838598%
Employer's proportionate share at MD		0.19301847%
Employer's proportionate share of system NOL/(A) at prior MD	$	(228,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(393,295)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(317,519)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(458,086)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,258)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(41,305)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(104,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,206
Changes of assumptions	$ 0	$ 20,906
Net difference between projected and actual earnings on investments	$ 43,738	$ 0
Changes in proportionate share	$ 0	$ 77,019
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,738	$ 138,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,393)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,115)
2nd Fiscal Year	(44,243)
3rd Fiscal Year	16,168
4th Fiscal Year	13,797
5th Fiscal Year	0
Thereafter	0
Total	$ (94,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16027709%
Employer's proportionate share at MD		0.22176977%
Employer's proportionate share of system NOL/(A) at prior MD	$	(309,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(451,879)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(364,816)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(526,321)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(72,680)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(34,561)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(107,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46,195
Changes of assumptions	$ 0	$ 24,020
Net difference between projected and actual earnings on investments	$ 50,252	$ 0
Changes in proportionate share	$ 0	$ 63,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,252	$ 134,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,859)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (79,154)
2nd Fiscal Year	(39,132)
3rd Fiscal Year	18,576
4th Fiscal Year	15,852
5th Fiscal Year	0
Thereafter	0
Total	$ (83,859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.25569986%
Employer's proportionate share at MD		0.34959760%
Employer's proportionate share of system NOL/(A) at prior MD	$	(494,104)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(712,341)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(575,095)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(829,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(114,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(53,015)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(167,588)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72,822
Changes of assumptions	$ 0	$ 37,864
Net difference between projected and actual earnings on investments	$ 79,218	$ 0
Changes in proportionate share	$ 0	$ 97,745
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 79,218	$ 208,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (129,213)

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)
1st Fiscal Year	$ (123,273)
2nd Fiscal Year	(60,213)
3rd Fiscal Year	29,284
4th Fiscal Year	24,988
5th Fiscal Year	0
Thereafter	0
Total	$ (129,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15012198%
Employer's proportionate share at MD		0.20841061%
Employer's proportionate share of system NOL/(A) at prior MD	$	(290,090)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(424,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(342,840)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(494,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,302)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,671)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(101,973)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,412
Changes of assumptions	$ 0	$ 22,573
Net difference between projected and actual earnings on investments	$ 47,225	$ 0
Changes in proportionate share	$ 0	$ 61,292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,225	$ 127,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,052)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (75,324)
2nd Fiscal Year	(37,082)
3rd Fiscal Year	17,457
4th Fiscal Year	14,897
5th Fiscal Year	0
Thereafter	0
Total	$ (80,052)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.49273190%
Employer's proportionate share at MD		0.86030400%
Employer's proportionate share of system NOL/(A) at prior MD	$	(952,136)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,752,957)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,415,218)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,041,738)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(281,946)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(200,637)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(482,583)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 179,203
Changes of assumptions	$ 0	$ 93,178
Net difference between projected and actual earnings on investments	$ 194,943	$ 0
Changes in proportionate share	$ 0	$ 377,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 194,943	$ 649,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (454,986)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (374,586)
2nd Fiscal Year	(213,955)
3rd Fiscal Year	72,062
4th Fiscal Year	61,493
5th Fiscal Year	0
Thereafter	0
Total	$ (454,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.39350921%
Employer's proportionate share at MD		0.71312592%
Employer's proportionate share of system NOL/(A) at prior MD	$	(760,402)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,453,067)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,173,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,692,444)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(233,712)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(173,001)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(406,713)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 148,546
Changes of assumptions	$ 0	$ 77,238
Net difference between projected and actual earnings on investments	$ 161,593	$ 0
Changes in proportionate share	$ 31	$ 329,114
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 161,624	$ 554,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (393,274)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (319,307)
2nd Fiscal Year	(184,673)
3rd Fiscal Year	59,734
4th Fiscal Year	50,973
5th Fiscal Year	0
Thereafter	0
Total	$ (393,274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18953931%
Employer's proportionate share at MD		0.35316432%
Employer's proportionate share of system NOL/(A) at prior MD	$	(366,258)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(719,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(580,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(838,156)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(115,742)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(88,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(204,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 73,565
Changes of assumptions	$ 0	$ 38,251
Net difference between projected and actual earnings on investments	$ 80,026	$ 0
Changes in proportionate share	$ 0	$ 167,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80,026	$ 279,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (199,256)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (160,137)
2nd Fiscal Year	(93,945)
3rd Fiscal Year	29,582
4th Fiscal Year	25,243
5th Fiscal Year	0
Thereafter	0
Total	$ (199,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02101562%
Employer's proportionate share at MD		0.00575727%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,610)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,731)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,471)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,664)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,887)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,918
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,031**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,199
Changes of assumptions	$ 0	$ 624
Net difference between projected and actual earnings on investments	$ 1,305	$ 0
Changes in proportionate share	$ 16,578	$ 80
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,883	$ 1,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,980

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,865
2nd Fiscal Year	7,221
3rd Fiscal Year	482
4th Fiscal Year	412
5th Fiscal Year	0
Thereafter	0
Total	$ 15,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11935301%
Employer's proportionate share at MD		0.18930834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(230,633)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(385,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(311,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(449,281)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(62,042)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,074)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(100,116)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,433
Changes of assumptions	$ 0	$ 20,504
Net difference between projected and actual earnings on investments	$ 42,897	$ 0
Changes in proportionate share	$ 0	$ 71,777
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,897	$ 131,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (88,817)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76,414)
2nd Fiscal Year	(41,792)
3rd Fiscal Year	15,857
4th Fiscal Year	13,531
5th Fiscal Year	0
Thereafter	0
Total	$ (88,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00054521%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,054)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	269
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**269**

	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	$ 556	$ 24
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 556	$ 24
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)
1st Fiscal Year	$ 270
2nd Fiscal Year	262
3rd Fiscal Year	0
4th Fiscal Year	0
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07824345%
Employer's proportionate share at MD		0.11927086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(151,195)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(243,027)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(196,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(283,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,088)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(21,789)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(60,877)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,844
Changes of assumptions	$ 0	$ 12,918
Net difference between projected and actual earnings on investments	$ 27,026	$ 0
Changes in proportionate share	$ 317	$ 41,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,343	$ 79,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,307)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,016)
2nd Fiscal Year	(24,806)
3rd Fiscal Year	9,991
4th Fiscal Year	8,525
5th Fiscal Year	0
Thereafter	0
Total	$ (52,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00621931%
Employer's proportionate share at MD		0.00229700%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,018)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,680)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(753)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,711
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 478
Changes of assumptions	$ 0	$ 249
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 4,005	$ 419
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,525	$ 1,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,379

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,262
2nd Fiscal Year	1,760
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 3,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15594403%
Employer's proportionate share at MD		0.05724000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(301,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,632)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(94,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(135,846)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	51,473
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**32,714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,923
Changes of assumptions	$ 0	$ 6,200
Net difference between projected and actual earnings on investments	$ 12,970	$ 0
Changes in proportionate share	$ 100,680	$ 1,607
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,650	$ 19,730
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 93,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39,918
2nd Fiscal Year	45,117
3rd Fiscal Year	4,795
4th Fiscal Year	4,091
5th Fiscal Year	0
Thereafter	0
Total	$ 93,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27849195%
Employer's proportionate share at MD		0.34999149%
Employer's proportionate share of system NOL/(A) at prior MD	$	(538,147)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(713,143)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(575,743)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(830,626)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(114,702)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(42,831)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(157,533)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72,904
Changes of assumptions	$ 0	$ 37,907
Net difference between projected and actual earnings on investments	$ 79,307	$ 0
Changes in proportionate share	$ 0	$ 77,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 79,307	$ 188,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (109,384)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114,014)
2nd Fiscal Year	(49,703)
3rd Fiscal Year	29,317
4th Fiscal Year	25,017
5th Fiscal Year	0
Thereafter	0
Total	$ (109,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08930032%
Employer's proportionate share at MD		0.14701737%
Employer's proportionate share of system NOL/(A) at prior MD	$	(172,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(299,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(241,847)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(348,913)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,182)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,102)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(70,284)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 30,624
Changes of assumptions	$ 0	$ 15,923
Net difference between projected and actual earnings on investments	$ 33,314	$ 0
Changes in proportionate share	$ 10,259	$ 59,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,573	$ 105,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (62,064)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,757)
2nd Fiscal Year	(33,131)
3rd Fiscal Year	12,315
4th Fiscal Year	10,508
5th Fiscal Year	0
Thereafter	0
Total	$ (62,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.59429352%
Employer's proportionate share at MD		0.59415446%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,148,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,210,650)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(977,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,410,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(194,721)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(194,738)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 123,764
Changes of assumptions	$ 0	$ 64,352
Net difference between projected and actual earnings on investments	$ 134,634	$ 0
Changes in proportionate share	$ 919	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 135,553	$ 188,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,563)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (119,931)
2nd Fiscal Year	(24,870)
3rd Fiscal Year	49,769
4th Fiscal Year	42,469
5th Fiscal Year	0
Thereafter	0
Total	$ (52,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05105533%
Employer's proportionate share at MD		0.09446398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98,657)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(192,480)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(155,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(224,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,959)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,743)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,677
Changes of assumptions	$ 0	$ 10,231
Net difference between projected and actual earnings on investments	$ 21,405	$ 0
Changes in proportionate share	$ 0	$ 44,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,405	$ 74,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,734)
2nd Fiscal Year	(24,964)
3rd Fiscal Year	7,913
4th Fiscal Year	6,752
5th Fiscal Year	0
Thereafter	0
Total	$ (53,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00459007%
Employer's proportionate share at MD		0.00599911%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,224)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,238)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,966)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(584)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,250
Changes of assumptions	$ 0	$ 650
Net difference between projected and actual earnings on investments	$ 1,359	$ 0
Changes in proportionate share	$ 233	$ 1,448
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,592	$ 3,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,756)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,775)
2nd Fiscal Year	(911)
3rd Fiscal Year	503
4th Fiscal Year	429
5th Fiscal Year	0
Thereafter	0
Total	$ (1,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00909319%
Employer's proportionate share at MD		0.01291730%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,320)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,656)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,775)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,008)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,691
Changes of assumptions	$ 0	$ 1,399
Net difference between projected and actual earnings on investments	$ 2,927	$ 0
Changes in proportionate share	$ 333	$ 3,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,260	$ 7,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,730)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,374)
2nd Fiscal Year	(2,361)
3rd Fiscal Year	1,082
4th Fiscal Year	923
5th Fiscal Year	0
Thereafter	0
Total	$ (4,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01673589%
Employer's proportionate share at MD		0.04033094%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,178)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,345)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,716)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,255)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,473)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,401
Changes of assumptions	$ 0	$ 4,368
Net difference between projected and actual earnings on investments	$ 9,139	$ 0
Changes in proportionate share	$ 738	$ 24,141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,877	$ 36,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,033)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,267)
2nd Fiscal Year	(13,027)
3rd Fiscal Year	3,378
4th Fiscal Year	2,883
5th Fiscal Year	0
Thereafter	0
Total	$ (27,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04512578%
Employer's proportionate share at MD		0.07589979%
Employer's proportionate share of system NOL/(A) at prior MD	$	(87,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(154,654)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(124,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(180,131)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,875)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,794)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(43,669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,810
Changes of assumptions	$ 0	$ 8,221
Net difference between projected and actual earnings on investments	$ 17,199	$ 0
Changes in proportionate share	$ 43	$ 33,885
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,242	$ 57,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,674)

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)
1st Fiscal Year	$ (34,172)
2nd Fiscal Year	(18,285)
3rd Fiscal Year	6,358
4th Fiscal Year	5,425
5th Fiscal Year	0
Thereafter	0
Total	$ (40,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09991901%
Employer's proportionate share at MD		0.16812197%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(342,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(276,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(399,000)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,098)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,479)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,020
Changes of assumptions	$ 0	$ 18,209
Net difference between projected and actual earnings on investments	$ 38,096	$ 0
Changes in proportionate share	$ 360	$ 69,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,456	$ 122,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,318)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70,434)
2nd Fiscal Year	(39,983)
3rd Fiscal Year	14,083
4th Fiscal Year	12,017
5th Fiscal Year	0
Thereafter	0
Total	$ (84,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.35895689%
Employer's proportionate share at MD		0.64611819%
Employer's proportionate share of system NOL/(A) at prior MD	$	(693,634)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,316,532)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,062,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,533,416)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211,751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(157,153)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(368,904)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134,588
Changes of assumptions	$ 0	$ 69,980
Net difference between projected and actual earnings on investments	$ 146,409	$ 0
Changes in proportionate share	$ 0	$ 294,519
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 146,409	$ 499,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (352,678)

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)
1st Fiscal Year	$ (286,971)
2nd Fiscal Year	(166,011)
3rd Fiscal Year	54,121
4th Fiscal Year	46,183
5th Fiscal Year	0
Thereafter	0
Total	$ (352,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03120335%
Employer's proportionate share at MD		0.04241692%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,296)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,429)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,777)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,901)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,566)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,836
Changes of assumptions	$ 0	$ 4,594
Net difference between projected and actual earnings on investments	$ 9,612	$ 0
Changes in proportionate share	$ 0	$ 11,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,612	$ 25,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,706)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,054)
2nd Fiscal Year	(7,237)
3rd Fiscal Year	3,553
4th Fiscal Year	3,032
5th Fiscal Year	0
Thereafter	0
Total	$ (15,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34488997%
Employer's proportionate share at MD		0.31096063%
Employer's proportionate share of system NOL/(A) at prior MD	$	(666,452)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(633,614)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(511,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(737,995)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,911)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,929
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(85,982)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64,774
Changes of assumptions	$ 0	$ 33,680
Net difference between projected and actual earnings on investments	$ 70,463	$ 0
Changes in proportionate share	$ 34,595	$ 1,442
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105,058	$ 99,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,162

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,306)
2nd Fiscal Year	3,194
3rd Fiscal Year	26,047
4th Fiscal Year	22,227
5th Fiscal Year	0
Thereafter	0
Total	$ 5,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05031050%
Employer's proportionate share at MD		0.04071288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,218)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,957)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,623)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,343)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,150
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,193)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,481
Changes of assumptions	$ 0	$ 4,410
Net difference between projected and actual earnings on investments	$ 9,225	$ 0
Changes in proportionate share	$ 9,786	$ 2,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,011	$ 15,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,949

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,097)
2nd Fiscal Year	2,727
3rd Fiscal Year	3,410
4th Fiscal Year	2,910
5th Fiscal Year	0
Thereafter	0
Total	$ 3,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02538309%
Employer's proportionate share at MD		0.06425112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,049)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(130,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(105,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(152,486)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,057)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,192)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(40,249)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,384
Changes of assumptions	$ 0	$ 6,959
Net difference between projected and actual earnings on investments	$ 14,559	$ 0
Changes in proportionate share	$ 1,927	$ 39,631
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,486	$ 59,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,488)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,157)
2nd Fiscal Year	(21,305)
3rd Fiscal Year	5,382
4th Fiscal Year	4,593
5th Fiscal Year	0
Thereafter	0
Total	$ (43,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.68502890%
Employer's proportionate share at MD		1.27564086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,323,723)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,599,249)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,098,456)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,027,447)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(418,064)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(321,138)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(739,202)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 265,719
Changes of assumptions	$ 0	$ 138,163
Net difference between projected and actual earnings on investments	$ 289,057	$ 0
Changes in proportionate share	$ 0	$ 605,248
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 289,057	$ 1,009,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (720,073)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (578,931)
2nd Fiscal Year	(339,174)
3rd Fiscal Year	106,853
4th Fiscal Year	91,180
5th Fiscal Year	0
Thereafter	0
Total	$ (720,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.26253178%
Employer's proportionate share at MD		0.44033541%
Employer's proportionate share of system NOL/(A) at prior MD	$	(507,306)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(897,228)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(724,361)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,045,037)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(144,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(96,986)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(241,296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 91,723
Changes of assumptions	$ 0	$ 47,692
Net difference between projected and actual earnings on investments	$ 99,779	$ 0
Changes in proportionate share	$ 0	$ 182,308
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 99,779	$ 321,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (221,944)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (185,818)
2nd Fiscal Year	(104,484)
3rd Fiscal Year	36,884
4th Fiscal Year	31,474
5th Fiscal Year	0
Thereafter	0
Total	$ (221,944)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04698101%
Employer's proportionate share at MD		0.07920990%
Employer's proportionate share of system NOL/(A) at prior MD	$	(90,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(161,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,987)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,959)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,902)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(43,861)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,500
Changes of assumptions	$ 0	$ 8,579
Net difference between projected and actual earnings on investments	$ 17,949	$ 0
Changes in proportionate share	$ 17	$ 33,495
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,966	$ 58,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,608)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,948)
2nd Fiscal Year	(18,956)
3rd Fiscal Year	6,635
4th Fiscal Year	5,662
5th Fiscal Year	0
Thereafter	0
Total	$ (40,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.91854476%
Employer's proportionate share at MD		1.68266399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,774,960)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,428,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,768,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,993,425)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(551,457)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(404,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(956,277)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 350,503
Changes of assumptions	$ 0	$ 182,247
Net difference between projected and actual earnings on investments	$ 381,288	$ 0
Changes in proportionate share	$ 6,947	$ 779,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 388,235	$ 1,312,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (924,121)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (746,104)
2nd Fiscal Year	(439,236)
3rd Fiscal Year	140,946
4th Fiscal Year	120,273
5th Fiscal Year	0
Thereafter	0
Total	$ (924,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09594372%
Employer's proportionate share at MD		0.15618743%
Employer's proportionate share of system NOL/(A) at prior MD	$	(185,398)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(318,248)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(256,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(370,676)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,187)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(32,889)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(84,076)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,534
Changes of assumptions	$ 0	$ 16,916
Net difference between projected and actual earnings on investments	$ 35,392	$ 0
Changes in proportionate share	$ 0	$ 61,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,392	$ 111,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,881)

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)
1st Fiscal Year	$ (64,426)
2nd Fiscal Year	(35,703)
3rd Fiscal Year	13,083
4th Fiscal Year	11,164
5th Fiscal Year	0
Thereafter	0
Total	$ (75,881)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.32489743%
Employer's proportionate share at MD		0.85875013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(627,819)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,749,791)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,412,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,038,050)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(281,437)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(278,136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(559,573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 178,879
Changes of assumptions	$ 0	$ 93,010
Net difference between projected and actual earnings on investments	$ 194,591	$ 0
Changes in proportionate share	$ 10,291	$ 544,435
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 204,882	$ 816,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (611,442)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (451,713)
2nd Fiscal Year	(293,044)
3rd Fiscal Year	71,932
4th Fiscal Year	61,381
5th Fiscal Year	0
Thereafter	0
Total	$ (611,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04075560%
Employer's proportionate share at MD		0.07333674%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,755)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(149,431)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(120,640)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(174,048)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,035)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,264)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(41,299)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,276
Changes of assumptions	$ 0	$ 7,943
Net difference between projected and actual earnings on investments	$ 16,618	$ 0
Changes in proportionate share	$ 158	$ 33,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,776	$ 56,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,664)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,238)
2nd Fiscal Year	(18,811)
3rd Fiscal Year	6,143
4th Fiscal Year	5,242
5th Fiscal Year	0
Thereafter	0
Total	$ (39,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00545335%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,538)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,894
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,894**

	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	$ 5,560	$ 77
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,560	$ 77
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,858
2nd Fiscal Year	2,625
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 5,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05526786%
Employer's proportionate share at MD		0.10118232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,797)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(206,169)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(166,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(240,134)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,160)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,377)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(57,537)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,076
Changes of assumptions	$ 0	$ 10,959
Net difference between projected and actual earnings on investments	$ 22,928	$ 0
Changes in proportionate share	$ 503	$ 46,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,431	$ 78,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,438)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,758)
2nd Fiscal Year	(26,388)
3rd Fiscal Year	8,475
4th Fiscal Year	7,232
5th Fiscal Year	0
Thereafter	0
Total	$ (55,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05070304%
Employer's proportionate share at MD		0.08329868%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,977)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(169,730)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(197,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,385)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,684)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,351
Changes of assumptions	$ 0	$ 9,022
Net difference between projected and actual earnings on investments	$ 18,875	$ 0
Changes in proportionate share	$ 292	$ 33,242
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,167	$ 59,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,448)

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)
1st Fiscal Year	$ (34,157)
2nd Fiscal Year	(19,223)
3rd Fiscal Year	6,977
4th Fiscal Year	5,954
5th Fiscal Year	0
Thereafter	0
Total	$ (40,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.12910538%
Employer's proportionate share at MD		0.27336618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(249,478)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(557,012)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(449,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(648,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(89,590)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(83,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(173,122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 56,943
Changes of assumptions	$ 0	$ 29,608
Net difference between projected and actual earnings on investments	$ 61,944	$ 0
Changes in proportionate share	$ 332	$ 154,982
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62,276	$ 241,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (179,257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (139,800)
2nd Fiscal Year	(81,894)
3rd Fiscal Year	22,898
4th Fiscal Year	19,540
5th Fiscal Year	0
Thereafter	0
Total	$ (179,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.55855462%
Employer's proportionate share at MD		1.11113782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,079,329)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,264,057)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,827,845)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,637,036)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(364,151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(291,551)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(655,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 231,452
Changes of assumptions	$ 0	$ 120,346
Net difference between projected and actual earnings on investments	$ 251,781	$ 0
Changes in proportionate share	$ 7,405	$ 563,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 259,186	$ 915,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (656,218)

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)
1st Fiscal Year	$ (515,738)
2nd Fiscal Year	(312,975)
3rd Fiscal Year	93,073
4th Fiscal Year	79,422
5th Fiscal Year	0
Thereafter	0
Total	$ (656,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.25303783%
Employer's proportionate share at MD		0.47702965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(488,960)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(971,997)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(784,724)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,132,123)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(156,336)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(120,244)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276,580)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 99,366
Changes of assumptions	$ 0	$ 51,666
Net difference between projected and actual earnings on investments	$ 108,094	$ 0
Changes in proportionate share	$ 96	$ 228,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108,190	$ 379,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (271,306)

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)
1st Fiscal Year	$ (217,111)
2nd Fiscal Year	(128,250)
3rd Fiscal Year	39,958
4th Fiscal Year	34,097
5th Fiscal Year	0
Thereafter	0
Total	$ (271,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11422597%
Employer's proportionate share at MD		0.21157842%
Employer's proportionate share of system NOL/(A) at prior MD	$	(220,726)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(431,113)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(348,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(502,134)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,340)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(53,210)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122,550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 44,072
Changes of assumptions	$ 0	$ 22,916
Net difference between projected and actual earnings on investments	$ 47,943	$ 0
Changes in proportionate share	$ 0	$ 99,932
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,943	$ 166,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (118,977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,846)
2nd Fiscal Year	(55,976)
3rd Fiscal Year	17,723
4th Fiscal Year	15,123
5th Fiscal Year	0
Thereafter	0
Total	$ (118,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08612201%
Employer's proportionate share at MD		0.16357075%
Employer's proportionate share of system NOL/(A) at prior MD	$	(166,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(333,292)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(269,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(388,198)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,607)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(41,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(95,525)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,072
Changes of assumptions	$ 0	$ 17,716
Net difference between projected and actual earnings on investments	$ 37,065	$ 0
Changes in proportionate share	$ 92	$ 79,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,157	$ 130,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (93,702)

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)
1st Fiscal Year	$ (74,812)
2nd Fiscal Year	(44,284)
3rd Fiscal Year	13,701
4th Fiscal Year	11,692
5th Fiscal Year	0
Thereafter	0
Total	$ (93,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02878674%
Employer's proportionate share at MD		0.04976029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,626)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,392)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,095)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,308)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,095)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,365
Changes of assumptions	$ 0	$ 5,389
Net difference between projected and actual earnings on investments	$ 11,276	$ 0
Changes in proportionate share	$ 449	$ 21,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,725	$ 37,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,444)

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)
1st Fiscal Year	$ (20,986)
2nd Fiscal Year	(12,184)
3rd Fiscal Year	4,168
4th Fiscal Year	3,557
5th Fiscal Year	0
Thereafter	0
Total	$ (25,444)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01160663%
Employer's proportionate share at MD		0.01775770%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,144)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,820)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,513)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,699
Changes of assumptions	$ 0	$ 1,923
Net difference between projected and actual earnings on investments	$ 4,024	$ 0
Changes in proportionate share	$ 6	$ 6,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,030	$ 11,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,934)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,967)
2nd Fiscal Year	(3,724)
3rd Fiscal Year	1,487
4th Fiscal Year	1,269
5th Fiscal Year	0
Thereafter	0
Total	$ (7,934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.22720791%
Employer's proportionate share at MD		0.55890575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(439,048)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,138,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(919,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,326,437)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(183,169)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(166,770)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(349,939)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116,421
Changes of assumptions	$ 0	$ 60,534
Net difference between projected and actual earnings on investments	$ 126,647	$ 0
Changes in proportionate share	$ 13,376	$ 338,839
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 140,023	$ 515,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (375,771)

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)
1st Fiscal Year	$ (280,029)
2nd Fiscal Year	(182,508)
3rd Fiscal Year	46,816
4th Fiscal Year	39,949
5th Fiscal Year	0
Thereafter	0
Total	$ (375,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.19724589%
Employer's proportionate share at MD		0.36034055%
Employer's proportionate share of system NOL/(A) at prior MD	$	(381,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(734,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(592,768)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(855,187)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118,094)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(89,600)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(207,694)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75,060
Changes of assumptions	$ 0	$ 39,028
Net difference between projected and actual earnings on investments	$ 81,652	$ 0
Changes in proportionate share	$ 0	$ 168,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 81,652	$ 282,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (201,103)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (162,892)
2nd Fiscal Year	(94,151)
3rd Fiscal Year	30,184
4th Fiscal Year	25,756
5th Fiscal Year	0
Thereafter	0
Total	$ (201,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02102144%
Employer's proportionate share at MD		0.03628761%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,621)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(86,120)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,892)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,175)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,067)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,559
Changes of assumptions	$ 0	$ 3,930
Net difference between projected and actual earnings on investments	$ 8,223	$ 0
Changes in proportionate share	$ 46	$ 15,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,269	$ 27,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,786)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,519)
2nd Fiscal Year	(8,901)
3rd Fiscal Year	3,040
4th Fiscal Year	2,594
5th Fiscal Year	0
Thereafter	0
Total	$ (18,786)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.21763189%
Employer's proportionate share at MD		2.17476548%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,352,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,431,307)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,577,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,161,317)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(712,732)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(519,271)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,232,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 453,008
Changes of assumptions	$ 0	$ 235,546
Net difference between projected and actual earnings on investments	$ 492,797	$ 0
Changes in proportionate share	$ 0	$ 978,769
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 492,797	$ 1,667,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,174,526)

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)
1st Fiscal Year	$ (958,139)
2nd Fiscal Year	(554,002)
3rd Fiscal Year	182,167
4th Fiscal Year	155,447
5th Fiscal Year	0
Thereafter	0
Total	$ (1,174,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10648567%
Employer's proportionate share at MD		0.16956734%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205,769)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(345,511)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(278,942)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(402,430)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,572)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,857)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89,429)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,321
Changes of assumptions	$ 0	$ 18,366
Net difference between projected and actual earnings on investments	$ 38,424	$ 0
Changes in proportionate share	$ 265	$ 64,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,689	$ 118,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,318)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,062)
2nd Fiscal Year	(37,580)
3rd Fiscal Year	14,204
4th Fiscal Year	12,120
5th Fiscal Year	0
Thereafter	0
Total	$ (79,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04897233%
Employer's proportionate share at MD		0.00771730%
Employer's proportionate share of system NOL/(A) at prior MD	$	(94,632)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,725)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,695)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,315)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,529)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,460
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**17,931**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,608
Changes of assumptions	$ 0	$ 836
Net difference between projected and actual earnings on investments	$ 1,749	$ 0
Changes in proportionate share	$ 42,065	$ 1,500
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,814	$ 3,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,870

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 19,201
2nd Fiscal Year	19,471
3rd Fiscal Year	646
4th Fiscal Year	552
5th Fiscal Year	0
Thereafter	0
Total	$ 39,870

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01366847%
Employer's proportionate share at MD		0.03308128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,412)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,511)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,871)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,713)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,891
Changes of assumptions	$ 0	$ 3,583
Net difference between projected and actual earnings on investments	$ 7,496	$ 0
Changes in proportionate share	$ 759	$ 19,820
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,255	$ 30,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,039)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,474)
2nd Fiscal Year	(10,700)
3rd Fiscal Year	2,771
4th Fiscal Year	2,365
5th Fiscal Year	0
Thereafter	0
Total	$ (22,039)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.19583707%
Employer's proportionate share at MD		0.34187715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(378,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(696,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(562,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(811,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(112,043)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(77,376)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(189,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71,214
Changes of assumptions	$ 0	$ 37,028
Net difference between projected and actual earnings on investments	$ 77,469	$ 0
Changes in proportionate share	$ 284	$ 148,906
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 77,753	$ 257,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (179,395)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (147,552)
2nd Fiscal Year	(84,917)
3rd Fiscal Year	28,637
4th Fiscal Year	24,437
5th Fiscal Year	0
Thereafter	0
Total	$ (179,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02575931%
Employer's proportionate share at MD		0.03396828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,214)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(55,879)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,132)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,195)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,327)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,076
Changes of assumptions	$ 0	$ 3,679
Net difference between projected and actual earnings on investments	$ 7,697	$ 0
Changes in proportionate share	$ 409	$ 8,405
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,106	$ 19,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,054)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,971)
2nd Fiscal Year	(5,356)
3rd Fiscal Year	2,845
4th Fiscal Year	2,428
5th Fiscal Year	0
Thereafter	0
Total	$ (11,054)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03973319%
Employer's proportionate share at MD		0.03401325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,779)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,305)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(55,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,723)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,147)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,166
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,085
Changes of assumptions	$ 0	$ 3,684
Net difference between projected and actual earnings on investments	$ 7,707	$ 0
Changes in proportionate share	$ 6,078	$ 49
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,785	$ 10,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,967

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,664)
2nd Fiscal Year	1,352
3rd Fiscal Year	2,849
4th Fiscal Year	2,431
5th Fiscal Year	0
Thereafter	0
Total	$ 2,967

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00129160%
Employer's proportionate share at MD		0.00144144%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,496)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,937)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,371)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(472)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(492)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 300
Changes of assumptions	$ 0	$ 156
Net difference between projected and actual earnings on investments	$ 327	$ 0
Changes in proportionate share	$ 62	$ 153
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 389	$ 609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (316)
2nd Fiscal Year	(129)
3rd Fiscal Year	121
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00810759%
Employer's proportionate share at MD		0.00695514%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,667)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,506)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	542
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,449
Changes of assumptions	$ 0	$ 753
Net difference between projected and actual earnings on investments	$ 1,576	$ 0
Changes in proportionate share	$ 1,175	$ 94
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,751	$ 2,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (879)
2nd Fiscal Year	254
3rd Fiscal Year	583
4th Fiscal Year	497
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00178080%
Employer's proportionate share at MD		0.00305821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,441)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(707)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,709)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 637
Changes of assumptions	$ 0	$ 331
Net difference between projected and actual earnings on investments	$ 693	$ 0
Changes in proportionate share	$ 2	$ 1,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 695	$ 2,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,615)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,340)
2nd Fiscal Year	(750)
3rd Fiscal Year	256
4th Fiscal Year	219
5th Fiscal Year	0
Thereafter	0
Total	$ (1,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00357875%
Employer's proportionate share at MD		0.00023162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,915)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(472)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(381)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(550)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(76)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48
Changes of assumptions	$ 0	$ 25
Net difference between projected and actual earnings on investments	$ 52	$ 0
Changes in proportionate share	$ 3,413	$ 74
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,465	$ 147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,318

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,681
2nd Fiscal Year	1,601
3rd Fiscal Year	19
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 3,318

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00196191%
Employer's proportionate share at MD		0.00109629%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 228
Changes of assumptions	$ 0	$ 119
Net difference between projected and actual earnings on investments	$ 248	$ 0
Changes in proportionate share	$ 885	$ 29
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,133	$ 376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 216
2nd Fiscal Year	371
3rd Fiscal Year	92
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00645125%
Employer's proportionate share at MD		0.00678878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,833)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,112)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,414
Changes of assumptions	$ 0	$ 735
Net difference between projected and actual earnings on investments	$ 1,538	$ 0
Changes in proportionate share	$ 13	$ 385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,551	$ 2,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (983)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,585)
2nd Fiscal Year	(452)
3rd Fiscal Year	569
4th Fiscal Year	485
5th Fiscal Year	0
Thereafter	0
Total	$ (983)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00864164%
Employer's proportionate share at MD		0.00151456%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,086)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,491)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,594)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(496)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,630
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 315
Changes of assumptions	$ 0	$ 164
Net difference between projected and actual earnings on investments	$ 343	$ 0
Changes in proportionate share	$ 7,267	$ 152
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,610	$ 631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,979

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)
1st Fiscal Year	$ 3,377
2nd Fiscal Year	3,366
3rd Fiscal Year	127
4th Fiscal Year	108
5th Fiscal Year	0
Thereafter	0
Total	$ 6,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00059778%
Employer's proportionate share at MD		0.00042550%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(700)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,010)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	66
o Differences 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	$ 89
Changes of assumptions	$ 0	$ 46
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 176	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 272	$ 156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 116

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13)
2nd Fiscal Year	64
3rd Fiscal Year	36
4th Fiscal Year	30
5th Fiscal Year	0
Thereafter	0
Total	$ 116

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01691426%
Employer's proportionate share at MD		0.01331811%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,684)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,608)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,365)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,580
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,785)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,774
Changes of assumptions	$ 0	$ 1,442
Net difference between projected and actual earnings on investments	$ 3,018	$ 0
Changes in proportionate share	$ 3,667	$ 373
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,685	$ 4,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,096

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,117)
2nd Fiscal Year	1,145
3rd Fiscal Year	1,116
4th Fiscal Year	952
5th Fiscal Year	0
Thereafter	0
Total	$ 2,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00595136%
Employer's proportionate share at MD		0.00473551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,500)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,649)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,239)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,552)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(358)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 986
Changes of assumptions	$ 0	$ 513
Net difference between projected and actual earnings on investments	$ 1,073	$ 0
Changes in proportionate share	$ 1,831	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,904	$ 1,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 220
2nd Fiscal Year	443
3rd Fiscal Year	397
4th Fiscal Year	338
5th Fiscal Year	0
Thereafter	0
Total	$ 1,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01013174%
Employer's proportionate share at MD		0.00035883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,578)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(731)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(852)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,004
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,886**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75
Changes of assumptions	$ 0	$ 39
Net difference between projected and actual earnings on investments	$ 81	$ 0
Changes in proportionate share	$ 9,970	$ 285
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,051	$ 399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,652

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,916
2nd Fiscal Year	4,681
3rd Fiscal Year	30
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 9,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03100011%
Employer's proportionate share at MD		0.02390524%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,709)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,325)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,734)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,834)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,980
Changes of assumptions	$ 0	$ 2,589
Net difference between projected and actual earnings on investments	$ 5,417	$ 0
Changes in proportionate share	$ 7,725	$ 117
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,142	$ 7,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,456

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (719)
2nd Fiscal Year	2,464
3rd Fiscal Year	2,002
4th Fiscal Year	1,709
5th Fiscal Year	0
Thereafter	0
Total	$ 5,456

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00942019%
Employer's proportionate share at MD		0.01937619%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,203)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,985)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,350)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,850)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,200)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,036
Changes of assumptions	$ 0	$ 2,099
Net difference between projected and actual earnings on investments	$ 4,391	$ 0
Changes in proportionate share	$ 86	$ 11,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,477	$ 17,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,675)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,980)
2nd Fiscal Year	(5,703)
3rd Fiscal Year	1,623
4th Fiscal Year	1,385
5th Fiscal Year	0
Thereafter	0
Total	$ (12,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00356511%
Employer's proportionate share at MD		0.00287974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,889)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,868)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(944)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(643)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 600
Changes of assumptions	$ 0	$ 312
Net difference between projected and actual earnings on investments	$ 653	$ 0
Changes in proportionate share	$ 698	$ 79
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,351	$ 991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (289)
2nd Fiscal Year	202
3rd Fiscal Year	241
4th Fiscal Year	206
5th Fiscal Year	0
Thereafter	0
Total	$ 360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00734561%
Employer's proportionate share at MD		0.01939537%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,194)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,520)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,356)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,040
Changes of assumptions	$ 0	$ 2,101
Net difference between projected and actual earnings on investments	$ 4,395	$ 0
Changes in proportionate share	$ 11	$ 12,640
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,406	$ 18,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,375)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,719)
2nd Fiscal Year	(6,667)
3rd Fiscal Year	1,625
4th Fiscal Year	1,386
5th Fiscal Year	0
Thereafter	0
Total	$ (14,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00253601%
Employer's proportionate share at MD		0.00047927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,900)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(977)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(788)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,137)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(157)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,131
o Differences 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	$ 100
Changes of assumptions	$ 0	$ 52
Net difference between projected and actual earnings on investments	$ 109	$ 0
Changes in proportionate share	$ 2,106	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,215	$ 164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,051

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)
1st Fiscal Year	$ 1,003
2nd Fiscal Year	974
3rd Fiscal Year	40
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 2,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4374: Ione School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01274956%
Employer's proportionate share at MD		0.02083556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,637)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,449)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,828)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,413)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,340
Changes of assumptions	$ 0	$ 2,257
Net difference between projected and actual earnings on investments	$ 4,721	$ 0
Changes in proportionate share	$ 17	$ 8,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,738	$ 14,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,199)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,640)
2nd Fiscal Year	(4,793)
3rd Fiscal Year	1,745
4th Fiscal Year	1,489
5th Fiscal Year	0
Thereafter	0
Total	$ (10,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00727650%
Employer's proportionate share at MD		0.01477402%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,061)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,760)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,077
Changes of assumptions	$ 0	$ 1,600
Net difference between projected and actual earnings on investments	$ 3,348	$ 0
Changes in proportionate share	$ 40	$ 7,645
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,388	$ 12,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,934)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,987)
2nd Fiscal Year	(4,242)
3rd Fiscal Year	1,238
4th Fiscal Year	1,056
5th Fiscal Year	0
Thereafter	0
Total	$ (8,934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01173169%
Employer's proportionate share at MD		0.01047077%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,670)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,335)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,225)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,432)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	429
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,181
Changes of assumptions	$ 0	$ 1,134
Net difference between projected and actual earnings on investments	$ 2,373	$ 0
Changes in proportionate share	$ 1,286	$ 217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,659	$ 3,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,650)
2nd Fiscal Year	151
3rd Fiscal Year	877
4th Fiscal Year	748
5th Fiscal Year	0
Thereafter	0
Total	$ 127

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00758894%
Employer's proportionate share at MD		0.01458502%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,665)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,993)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,614)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,780)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,622)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,402)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,038
Changes of assumptions	$ 0	$ 1,580
Net difference between projected and actual earnings on investments	$ 3,305	$ 0
Changes in proportionate share	$ 9	$ 7,172
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,314	$ 11,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,476)

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)
1st Fiscal Year	$ (6,742)
2nd Fiscal Year	(3,998)
3rd Fiscal Year	1,222
4th Fiscal Year	1,043
5th Fiscal Year	0
Thereafter	0
Total	$ (8,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00602441%
Employer's proportionate share at MD		0.00886910%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,641)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,072)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,049)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,847
Changes of assumptions	$ 0	$ 961
Net difference between projected and actual earnings on investments	$ 2,010	$ 0
Changes in proportionate share	$ 146	$ 2,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,156	$ 5,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,552)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,194)
2nd Fiscal Year	(1,735)
3rd Fiscal Year	743
4th Fiscal Year	634
5th Fiscal Year	0
Thereafter	0
Total	$ (3,552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00414301%
Employer's proportionate share at MD		0.00273617%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,501)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,494)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(897)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	725
o Differences 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	$ 570
Changes of assumptions	$ 0	$ 296
Net difference between projected and actual earnings on investments	$ 620	$ 0
Changes in proportionate share	$ 1,435	$ 22
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,055	$ 888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,167

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 179
2nd Fiscal Year	563
3rd Fiscal Year	229
4th Fiscal Year	196
5th Fiscal Year	0
Thereafter	0
Total	$ 1,167

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14411287%
Employer's proportionate share at MD		0.25571022%
Employer's proportionate share of system NOL/(A) at prior MD	$	(278,478)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(521,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(420,649)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(606,871)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(83,803)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(61,605)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(145,408)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,265
Changes of assumptions	$ 0	$ 27,696
Net difference between projected and actual earnings on investments	$ 57,943	$ 0
Changes in proportionate share	$ 0	$ 114,456
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,943	$ 195,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (137,474)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (112,462)
2nd Fiscal Year	(64,708)
3rd Fiscal Year	21,419
4th Fiscal Year	18,278
5th Fiscal Year	0
Thereafter	0
Total	$ (137,474)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	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	$	66	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	66	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	66

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	66
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	66

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00589467%
Employer's proportionate share at MD		0.00394946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,391)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,497)
▪ 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)	$	(1,294)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,032
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 823
Changes of assumptions	$ 0	$ 428
Net difference between projected and actual earnings on investments	$ 895	$ 0
Changes in proportionate share	$ 2,058	$ 14
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,953	$ 1,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,688

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 296
2nd Fiscal Year	780
3rd Fiscal Year	331
4th Fiscal Year	282
5th Fiscal Year	0
Thereafter	0
Total	$ 1,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00489822%
Employer's proportionate share at MD		0.00150701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,465)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,577)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(494)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,493
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**999**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 314
Changes of assumptions	$ 0	$ 163
Net difference between projected and actual earnings on investments	$ 341	$ 0
Changes in proportionate share	$ 3,458	$ 323
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,799	$ 800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,999

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,220
2nd Fiscal Year	1,546
3rd Fiscal Year	126
4th Fiscal Year	108
5th Fiscal Year	0
Thereafter	0
Total	$ 2,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00444262%
Employer's proportionate share at MD		0.00234323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,775)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,855)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,561)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(768)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	890
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**122**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 488
Changes of assumptions	$ 0	$ 254
Net difference between projected and actual earnings on investments	$ 531	$ 0
Changes in proportionate share	$ 2,140	$ 203
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,671	$ 945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,726

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 465
2nd Fiscal Year	897
3rd Fiscal Year	196
4th Fiscal Year	167
5th Fiscal Year	0
Thereafter	0
Total	$ 1,726

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08323514%
Employer's proportionate share at MD		0.06728841%
Employer's proportionate share of system NOL/(A) at prior MD	$	(160,840)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,107)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(110,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(159,694)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,052)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,016
Changes of assumptions	$ 0	$ 7,288
Net difference between projected and actual earnings on investments	$ 15,247	$ 0
Changes in proportionate share	$ 16,259	$ 2,233
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,506	$ 23,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,969

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,153)
2nd Fiscal Year	4,676
3rd Fiscal Year	5,636
4th Fiscal Year	4,810
5th Fiscal Year	0
Thereafter	0
Total	$ 7,969

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00746646%
Employer's proportionate share at MD		0.00920575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,758)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,848)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,017)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,347)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,364)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,918
Changes of assumptions	$ 0	$ 997
Net difference between projected and actual earnings on investments	$ 2,086	$ 0
Changes in proportionate share	$ 5	$ 2,243
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,091	$ 5,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,067)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,223)
2nd Fiscal Year	(1,272)
3rd Fiscal Year	771
4th Fiscal Year	658
5th Fiscal Year	0
Thereafter	0
Total	$ (3,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00703341%
Employer's proportionate share at MD		0.00533067%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,591)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,862)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,651)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	758
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,110
Changes of assumptions	$ 0	$ 577
Net difference between projected and actual earnings on investments	$ 1,208	$ 0
Changes in proportionate share	$ 1,745	$ 217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,953	$ 1,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,049

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)
1st Fiscal Year	$ (358)
2nd Fiscal Year	579
3rd Fiscal Year	447
4th Fiscal Year	381
5th Fiscal Year	0
Thereafter	0
Total	$ 1,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00278212%
Employer's proportionate share at MD		0.00316089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,441)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,200)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,036)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(246)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 658
Changes of assumptions	$ 0	$ 342
Net difference between projected and actual earnings on investments	$ 716	$ 0
Changes in proportionate share	$ 1	$ 426
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 717	$ 1,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (709)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (880)
2nd Fiscal Year	(320)
3rd Fiscal Year	265
4th Fiscal Year	226
5th Fiscal Year	0
Thereafter	0
Total	$ (709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00455992%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,811)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,571
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,571**

	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	$ 4,691	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,691	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,691

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,486
2nd Fiscal Year	2,205
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 4,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00726035%
Employer's proportionate share at MD		0.00620463%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,030)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,033)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,633)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,292
Changes of assumptions	$ 0	$ 672
Net difference between projected and actual earnings on investments	$ 1,406	$ 0
Changes in proportionate share	$ 1,076	$ 163
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,482	$ 2,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (844)
2nd Fiscal Year	235
3rd Fiscal Year	520
4th Fiscal Year	443
5th Fiscal Year	0
Thereafter	0
Total	$ 355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00488952%
Employer's proportionate share at MD		0.00324014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,448)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	862
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(200)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 675
Changes of assumptions	$ 0	$ 351
Net difference between projected and actual earnings on investments	$ 734	$ 0
Changes in proportionate share	$ 1,697	$ 14
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,431	$ 1,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,391

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)
1st Fiscal Year	$ 227
2nd Fiscal Year	662
3rd Fiscal Year	271
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ 1,391

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00160700%
Employer's proportionate share at MD		0.00119001%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,105)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,425)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,958)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(390)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	321
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 248
Changes of assumptions	$ 0	$ 129
Net difference between projected and actual earnings on investments	$ 270	$ 0
Changes in proportionate share	$ 476	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 746	$ 377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30
2nd Fiscal Year	154
3rd Fiscal Year	100
4th Fiscal Year	85
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00195490%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,778)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,012
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,994	$ 45
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,994	$ 45
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,949

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,009
2nd Fiscal Year	940
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00737119%
Employer's proportionate share at MD		0.02156013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,244)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,931)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,467)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,168)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,066)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,627)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,693)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,491
Changes of assumptions	$ 0	$ 2,335
Net difference between projected and actual earnings on investments	$ 4,885	$ 0
Changes in proportionate share	$ 1,129	$ 14,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,014	$ 21,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,292)

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)
1st Fiscal Year	$ (10,979)
2nd Fiscal Year	(7,659)
3rd Fiscal Year	1,806
4th Fiscal Year	1,541
5th Fiscal Year	0
Thereafter	0
Total	$ (15,292)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01372418%
Employer's proportionate share at MD		0.01247671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,520)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,423)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,089)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,430)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,599
Changes of assumptions	$ 0	$ 1,351
Net difference between projected and actual earnings on investments	$ 2,827	$ 0
Changes in proportionate share	$ 1,318	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,145	$ 3,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 186

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,832)
2nd Fiscal Year	81
3rd Fiscal Year	1,045
4th Fiscal Year	892
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00716014%
Employer's proportionate share at MD		0.00461145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,836)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,396)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,511)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,235
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 961
Changes of assumptions	$ 0	$ 499
Net difference between projected and actual earnings on investments	$ 1,045	$ 0
Changes in proportionate share	$ 2,598	$ 145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,643	$ 1,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,038

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 299
2nd Fiscal Year	1,023
3rd Fiscal Year	386
4th Fiscal Year	330
5th Fiscal Year	0
Thereafter	0
Total	$ 2,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00734398%
Employer's proportionate share at MD		0.00260645%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,191)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,311)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,186)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,514**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 543
Changes of assumptions	$ 0	$ 282
Net difference between projected and actual earnings on investments	$ 591	$ 0
Changes in proportionate share	$ 4,873	$ 41
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,464	$ 866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,598

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,008
2nd Fiscal Year	2,184
3rd Fiscal Year	218
4th Fiscal Year	186
5th Fiscal Year	0
Thereafter	0
Total	$ 4,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00354733%
Employer's proportionate share at MD		0.00410764%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,855)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,346)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(408)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,754)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 856
Changes of assumptions	$ 0	$ 445
Net difference between projected and actual earnings on investments	$ 931	$ 0
Changes in proportionate share	$ 0	$ 671
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 931	$ 1,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,041)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,226)
2nd Fiscal Year	(453)
3rd Fiscal Year	344
4th Fiscal Year	294
5th Fiscal Year	0
Thereafter	0
Total	$ (1,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00616372%
Employer's proportionate share at MD		0.00363277%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,911)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,402)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,976)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,298
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 757
Changes of assumptions	$ 0	$ 393
Net difference between projected and actual earnings on investments	$ 823	$ 0
Changes in proportionate share	$ 2,581	$ 36
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,404	$ 1,186
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)
1st Fiscal Year	$ 586
2nd Fiscal Year	1,068
3rd Fiscal Year	304
4th Fiscal Year	260
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(188)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(188)**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00627989%
Employer's proportionate share at MD		0.00731287%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,135)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,901)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,030)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,355)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,397)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(667)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,523
Changes of assumptions	$ 0	$ 792
Net difference between projected and actual earnings on investments	$ 1,657	$ 0
Changes in proportionate share	$ 0	$ 1,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,657	$ 3,471
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)
1st Fiscal Year	$ (2,134)
2nd Fiscal Year	(816)
3rd Fiscal Year	613
4th Fiscal Year	523
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01809551%
Employer's proportionate share at MD		0.02286257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,967)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,585)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,609)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,259)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,493)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,077)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,762
Changes of assumptions	$ 0	$ 2,476
Net difference between projected and actual earnings on investments	$ 5,181	$ 0
Changes in proportionate share	$ 0	$ 5,353
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,181	$ 12,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,655)
2nd Fiscal Year	(3,305)
3rd Fiscal Year	1,915
4th Fiscal Year	1,634
5th Fiscal Year	0
Thereafter	0
Total	$ (7,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00377146%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,685)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,024)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,260)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 786
Changes of assumptions	$ 0	$ 408
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 0	$ 3,846
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 855	$ 5,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,185)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,790)
2nd Fiscal Year	(1,981)
3rd Fiscal Year	316
4th Fiscal Year	270
5th Fiscal Year	0
Thereafter	0
Total	$ (4,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00363529%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,407)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,980)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,628)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 757
Changes of assumptions	$ 0	$ 394
Net difference between projected and actual earnings on investments	$ 824	$ 0
Changes in proportionate share	$ 0	$ 3,707
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 824	$ 4,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,690)
2nd Fiscal Year	(1,909)
3rd Fiscal Year	305
4th Fiscal Year	260
5th Fiscal Year	0
Thereafter	0
Total	$ (4,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01513653%
Employer's proportionate share at MD		0.00972544%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,249)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,081)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(753)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,026
Changes of assumptions	$ 0	$ 1,053
Net difference between projected and actual earnings on investments	$ 2,204	$ 0
Changes in proportionate share	$ 5,517	$ 549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,721	$ 3,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,093

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 426
2nd Fiscal Year	2,157
3rd Fiscal Year	815
4th Fiscal Year	695
5th Fiscal Year	0
Thereafter	0
Total	$ 4,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00778924%
Employer's proportionate share at MD		0.01014323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,052)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,686)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,073)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,324)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,113
Changes of assumptions	$ 0	$ 1,099
Net difference between projected and actual earnings on investments	$ 2,298	$ 0
Changes in proportionate share	$ 0	$ 3,179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,298	$ 6,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,033)
2nd Fiscal Year	(1,634)
3rd Fiscal Year	850
4th Fiscal Year	725
5th Fiscal Year	0
Thereafter	0
Total	$ (4,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03984368%
Employer's proportionate share at MD		0.01446834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,992)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,742)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,489**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,014
Changes of assumptions	$ 0	$ 1,567
Net difference between projected and actual earnings on investments	$ 3,278	$ 0
Changes in proportionate share	$ 25,873	$ 1,534
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,151	$ 6,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,277
2nd Fiscal Year	11,513
3rd Fiscal Year	1,212
4th Fiscal Year	1,034
5th Fiscal Year	0
Thereafter	0
Total	$ 23,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02731484%
Employer's proportionate share at MD		0.04210888%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(85,801)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(99,936)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,800)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,637)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,771
Changes of assumptions	$ 0	$ 4,561
Net difference between projected and actual earnings on investments	$ 9,542	$ 0
Changes in proportionate share	$ 0	$ 15,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,542	$ 29,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,619)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,174)
2nd Fiscal Year	(8,982)
3rd Fiscal Year	3,527
4th Fiscal Year	3,010
5th Fiscal Year	0
Thereafter	0
Total	$ (19,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00604067%
Employer's proportionate share at MD		0.01057266%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,673)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,392)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,465)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,332)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,797)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,202
Changes of assumptions	$ 0	$ 1,145
Net difference between projected and actual earnings on investments	$ 2,396	$ 0
Changes in proportionate share	$ 151	$ 4,639
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,547	$ 7,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,461)
2nd Fiscal Year	(2,620)
3rd Fiscal Year	886
4th Fiscal Year	756
5th Fiscal Year	0
Thereafter	0
Total	$ (5,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00683629%
Employer's proportionate share at MD		0.00896910%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,275)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,754)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,286)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,939)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(910)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,868
Changes of assumptions	$ 0	$ 971
Net difference between projected and actual earnings on investments	$ 2,032	$ 0
Changes in proportionate share	$ 224	$ 2,178
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,256	$ 5,017
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)
1st Fiscal Year	$ (2,764)
2nd Fiscal Year	(1,389)
3rd Fiscal Year	751
4th Fiscal Year	641
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00010408%
Employer's proportionate share at MD		0.00016715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(341)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(397)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(83)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	35
Changes of assumptions	$	0	$	18
Net difference between projected and actual earnings on investments	$	38	$	0
Changes in proportionate share	$	8	$	64
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	46	$	117
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(62)
2nd Fiscal Year		(35)
3rd Fiscal Year		14
4th Fiscal Year		12
5th Fiscal Year		0
Thereafter		0
Total	$	(71)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00066431%
Employer's proportionate share at MD		0.00091719%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,284)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,869)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,177)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(123)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 191
Changes of assumptions	$ 0	$ 99
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 18	$ 258
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 226	$ 548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (322)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (306)
2nd Fiscal Year	(159)
3rd Fiscal Year	77
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ (322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00332163%
Employer's proportionate share at MD		0.00186222%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,063)
▪ 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)	$	(610)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**42**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 388
Changes of assumptions	$ 0	$ 202
Net difference between projected and actual earnings on investments	$ 422	$ 0
Changes in proportionate share	$ 1,488	$ 151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,910	$ 741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,169

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 268
2nd Fiscal Year	613
3rd Fiscal Year	156
4th Fiscal Year	133
5th Fiscal Year	0
Thereafter	0
Total	$ 1,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00768863%
Employer's proportionate share at MD		0.01276556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,857)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,011)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,000)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,296)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,963)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,659
Changes of assumptions	$ 0	$ 1,383
Net difference between projected and actual earnings on investments	$ 2,893	$ 0
Changes in proportionate share	$ 0	$ 5,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,893	$ 9,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,615)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,582)
2nd Fiscal Year	(3,015)
3rd Fiscal Year	1,069
4th Fiscal Year	912
5th Fiscal Year	0
Thereafter	0
Total	$ (6,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02516072%
Employer's proportionate share at MD		0.01452322%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,620)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,593)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,468)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,830)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,025
Changes of assumptions	$ 0	$ 1,573
Net difference between projected and actual earnings on investments	$ 3,291	$ 0
Changes in proportionate share	$ 11,074	$ 3,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,365	$ 8,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,906

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (526)
2nd Fiscal Year	4,177
3rd Fiscal Year	1,217
4th Fiscal Year	1,038
5th Fiscal Year	0
Thereafter	0
Total	$ 5,906

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00535179%
Employer's proportionate share at MD		0.00091782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,178)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,226
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 191
Changes of assumptions	$ 0	$ 99
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 4,521	$ 172
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,729	$ 462
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)
1st Fiscal Year	$ 2,035
2nd Fiscal Year	2,089
3rd Fiscal Year	77
4th Fiscal Year	66
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,703
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,703**

	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	$ 1,976	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,976	$ 34
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,942

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,763
2nd Fiscal Year	179
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00733604%
Employer's proportionate share at MD		0.01362898%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,176)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,345)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,467)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,279)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,746)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,839
Changes of assumptions	$ 0	$ 1,476
Net difference between projected and actual earnings on investments	$ 3,088	$ 0
Changes in proportionate share	$ 87	$ 6,416
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,175	$ 10,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,066)
2nd Fiscal Year	(3,606)
3rd Fiscal Year	1,142
4th Fiscal Year	974
5th Fiscal Year	0
Thereafter	0
Total	$ (7,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00454176%
Employer's proportionate share at MD		0.00851011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,197)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,252)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,773
Changes of assumptions	$ 0	$ 922
Net difference between projected and actual earnings on investments	$ 1,928	$ 0
Changes in proportionate share	$ 0	$ 4,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,928	$ 6,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,954)

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)
1st Fiscal Year	$ (3,987)
2nd Fiscal Year	(2,287)
3rd Fiscal Year	713
4th Fiscal Year	608
5th Fiscal Year	0
Thereafter	0
Total	$ (4,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05902492%
Employer's proportionate share at MD		0.01332802%
Employer's proportionate share of system NOL/(A) at prior MD	$	(114,057)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,631)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,368)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,552
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15,184**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,776
Changes of assumptions	$ 0	$ 1,444
Net difference between projected and actual earnings on investments	$ 3,020	$ 0
Changes in proportionate share	$ 46,594	$ 5,214
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,614	$ 9,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 40,180

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,053
2nd Fiscal Year	21,058
3rd Fiscal Year	1,116
4th Fiscal Year	953
5th Fiscal Year	0
Thereafter	0
Total	$ 40,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00869916%
Employer's proportionate share at MD		0.00603701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,810)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,931)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,978)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,360
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,258
Changes of assumptions	$ 0	$ 654
Net difference between projected and actual earnings on investments	$ 1,368	$ 0
Changes in proportionate share	$ 2,717	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,085	$ 1,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 202
2nd Fiscal Year	1,032
3rd Fiscal Year	506
4th Fiscal Year	432
5th Fiscal Year	0
Thereafter	0
Total	$ 2,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00457862%
Employer's proportionate share at MD		0.00991853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,210)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,539)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,251)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,078)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,329)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,066
Changes of assumptions	$ 0	$ 1,074
Net difference between projected and actual earnings on investments	$ 2,248	$ 0
Changes in proportionate share	$ 0	$ 5,658
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,248	$ 8,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,550)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,075)
2nd Fiscal Year	(3,015)
3rd Fiscal Year	831
4th Fiscal Year	709
5th Fiscal Year	0
Thereafter	0
Total	$ (6,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00712020%
Employer's proportionate share at MD		0.01060364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,759)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,443)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,165)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,651)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,209
Changes of assumptions	$ 0	$ 1,148
Net difference between projected and actual earnings on investments	$ 2,403	$ 0
Changes in proportionate share	$ 189	$ 3,552
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,592	$ 6,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,317)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,850)
2nd Fiscal Year	(2,113)
3rd Fiscal Year	888
4th Fiscal Year	758
5th Fiscal Year	0
Thereafter	0
Total	$ (4,317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00931559%
Employer's proportionate share at MD		0.01292973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,001)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,686)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,237)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,326)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,693
Changes of assumptions	$ 0	$ 1,400
Net difference between projected and actual earnings on investments	$ 2,930	$ 0
Changes in proportionate share	$ 0	$ 4,079
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,930	$ 8,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,242)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,927)
2nd Fiscal Year	(2,323)
3rd Fiscal Year	1,083
4th Fiscal Year	924
5th Fiscal Year	0
Thereafter	0
Total	$ (5,242)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01449015%
Employer's proportionate share at MD		0.02262639%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,000)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,699)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,025)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,440)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,713
Changes of assumptions	$ 0	$ 2,451
Net difference between projected and actual earnings on investments	$ 5,127	$ 0
Changes in proportionate share	$ 0	$ 8,863
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,127	$ 16,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,900)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,482)
2nd Fiscal Year	(4,930)
3rd Fiscal Year	1,895
4th Fiscal Year	1,617
5th Fiscal Year	0
Thereafter	0
Total	$ (10,900)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(139)
o Differences 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)**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00819430%
Employer's proportionate share at MD		0.01681534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,834)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,263)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,907)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,511)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,528)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,039)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,503
Changes of assumptions	$ 0	$ 1,821
Net difference between projected and actual earnings on investments	$ 3,810	$ 0
Changes in proportionate share	$ 180	$ 8,811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,990	$ 14,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,901)
2nd Fiscal Year	(4,854)
3rd Fiscal Year	1,409
4th Fiscal Year	1,202
5th Fiscal Year	0
Thereafter	0
Total	$ (10,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00581582%
Employer's proportionate share at MD		0.00109032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,238)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,222)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,794)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,588)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(357)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,177
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 227
Changes of assumptions	$ 0	$ 118
Net difference between projected and actual earnings on investments	$ 247	$ 0
Changes in proportionate share	$ 4,818	$ 349
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,065	$ 694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,371

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,996
2nd Fiscal Year	2,205
3rd Fiscal Year	91
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ 4,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00161863%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,128)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	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	$ 1,651	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,651	$ 20
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 853
2nd Fiscal Year	778
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00565966%
Employer's proportionate share at MD		0.00336294%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,937)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,852)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,981)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	940
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(162)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 701
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 762	$ 0
Changes in proportionate share	$ 2,342	$ 218
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,104	$ 1,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,821

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 347
2nd Fiscal Year	952
3rd Fiscal Year	282
4th Fiscal Year	240
5th Fiscal Year	0
Thereafter	0
Total	$ 1,821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00825708%
Employer's proportionate share at MD		0.00500833%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,956)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,205)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,886)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,641)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,572
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,043
Changes of assumptions	$ 0	$ 542
Net difference between projected and actual earnings on investments	$ 1,135	$ 0
Changes in proportionate share	$ 3,313	$ 177
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,448	$ 1,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 563
2nd Fiscal Year	1,344
3rd Fiscal Year	420
4th Fiscal Year	358
5th Fiscal Year	0
Thereafter	0
Total	$ 2,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01083191%
Employer's proportionate share at MD		0.00510283%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,931)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,110)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,672)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,063
Changes of assumptions	$ 0	$ 553
Net difference between projected and actual earnings on investments	$ 1,156	$ 0
Changes in proportionate share	$ 5,842	$ 790
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,998	$ 2,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,592

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,316
2nd Fiscal Year	2,484
3rd Fiscal Year	427
4th Fiscal Year	365
5th Fiscal Year	0
Thereafter	0
Total	$ 4,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00917331%
Employer's proportionate share at MD		0.01220390%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,726)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,963)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,000)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,196)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,542
Changes of assumptions	$ 0	$ 1,322
Net difference between projected and actual earnings on investments	$ 2,765	$ 0
Changes in proportionate share	$ 32	$ 3,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,797	$ 7,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,007)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,845)
2nd Fiscal Year	(2,056)
3rd Fiscal Year	1,022
4th Fiscal Year	872
5th Fiscal Year	0
Thereafter	0
Total	$ (5,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00068412%
Employer's proportionate share at MD		0.00068652%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,629)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 0	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 156	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (167)
2nd Fiscal Year	(34)
3rd Fiscal Year	58
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (94)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00068412%
Employer's proportionate share at MD		0.00068652%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,629)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 0	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 156	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (167)
2nd Fiscal Year	(34)
3rd Fiscal Year	58
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (94)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00661576%
Employer's proportionate share at MD		0.01092253%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,256)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,968)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,922)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,580)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,292)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,872)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,275
Changes of assumptions	$ 0	$ 1,183
Net difference between projected and actual earnings on investments	$ 2,475	$ 0
Changes in proportionate share	$ 35	$ 4,407
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,510	$ 7,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,355)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,513)
2nd Fiscal Year	(2,538)
3rd Fiscal Year	915
4th Fiscal Year	781
5th Fiscal Year	0
Thereafter	0
Total	$ (5,355)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00901921%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,428)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,877
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,877**

	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	$ 9,196	$ 1,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,196	$ 1,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,812
2nd Fiscal Year	4,255
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 8,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(95)
o Differences 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	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	50	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	50	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	50

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	47
2nd Fiscal Year		3
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	50

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00645597%
Employer's proportionate share at MD		0.01052659%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,475)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,449)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,982)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,450)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,236)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,686)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,193
Changes of assumptions	$ 0	$ 1,140
Net difference between projected and actual earnings on investments	$ 2,385	$ 0
Changes in proportionate share	$ 0	$ 4,309
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,385	$ 7,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,466)
2nd Fiscal Year	(2,425)
3rd Fiscal Year	882
4th Fiscal Year	752
5th Fiscal Year	0
Thereafter	0
Total	$ (5,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00281794%
Employer's proportionate share at MD		0.00560852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,445)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,428)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,311)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,838)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,288)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,168
Changes of assumptions	$ 0	$ 607
Net difference between projected and actual earnings on investments	$ 1,271	$ 0
Changes in proportionate share	$ 223	$ 2,858
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,494	$ 4,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,139)

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)
1st Fiscal Year	$ (2,447)
2nd Fiscal Year	(1,563)
3rd Fiscal Year	470
4th Fiscal Year	401
5th Fiscal Year	0
Thereafter	0
Total	$ (3,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00283249%
Employer's proportionate share at MD		0.00035631%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,473)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(726)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(846)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(117)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,179
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,062**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74
Changes of assumptions	$ 0	$ 39
Net difference between projected and actual earnings on investments	$ 81	$ 0
Changes in proportionate share	$ 2,525	$ 200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,606	$ 313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,293

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,075
2nd Fiscal Year	1,163
3rd Fiscal Year	30
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ 2,293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00137578%
Employer's proportionate share at MD		0.00081499%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,659)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,661)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,341)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,934)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	431
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 170
Changes of assumptions	$ 0	$ 88
Net difference between projected and actual earnings on investments	$ 185	$ 0
Changes in proportionate share	$ 674	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 859	$ 266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 593

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 220
2nd Fiscal Year	246
3rd Fiscal Year	68
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ 593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00176724%
Employer's proportionate share at MD		0.00151928%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,415)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,606)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(498)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(93)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(591)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 316
Changes of assumptions	$ 0	$ 165
Net difference between projected and actual earnings on investments	$ 344	$ 0
Changes in proportionate share	$ 253	$ 183
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 597	$ 664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (346)
2nd Fiscal Year	43
3rd Fiscal Year	127
4th Fiscal Year	109
5th Fiscal Year	0
Thereafter	0
Total	$ (67)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00993400%
Employer's proportionate share at MD		0.00685781%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,973)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,281)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,275)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,428
Changes of assumptions	$ 0	$ 743
Net difference between projected and actual earnings on investments	$ 1,554	$ 0
Changes in proportionate share	$ 3,136	$ 1,854
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,690	$ 4,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 665

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,434)
2nd Fiscal Year	1,034
3rd Fiscal Year	574
4th Fiscal Year	490
5th Fiscal Year	0
Thereafter	0
Total	$ 665

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00405312%
Employer's proportionate share at MD		0.00148720%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	396
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 310
Changes of assumptions	$ 0	$ 161
Net difference between projected and actual earnings on investments	$ 337	$ 0
Changes in proportionate share	$ 2,616	$ 1,061
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,953	$ 1,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 111
2nd Fiscal Year	1,079
3rd Fiscal Year	125
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ 1,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00248562%
Employer's proportionate share at MD		0.00328998%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,803)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,704)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,808)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,078)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,080)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 685
Changes of assumptions	$ 0	$ 356
Net difference between projected and actual earnings on investments	$ 746	$ 0
Changes in proportionate share	$ 0	$ 1,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 746	$ 2,574
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)
1st Fiscal Year	$ (1,748)
2nd Fiscal Year	(591)
3rd Fiscal Year	276
4th Fiscal Year	235
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122924%
Employer's proportionate share at MD		0.00267469%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,097)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,974)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 557
Changes of assumptions	$ 0	$ 290
Net difference between projected and actual earnings on investments	$ 606	$ 0
Changes in proportionate share	$ 0	$ 1,825
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 606	$ 2,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,066)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,640)
2nd Fiscal Year	(841)
3rd Fiscal Year	224
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (2,066)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00192417%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,921)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,165)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,567)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,032)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,663)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 401
Changes of assumptions	$ 0	$ 208
Net difference between projected and actual earnings on investments	$ 436	$ 0
Changes in proportionate share	$ 0	$ 1,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 436	$ 2,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,135)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,423)
2nd Fiscal Year	(1,011)
3rd Fiscal Year	161
4th Fiscal Year	138
5th Fiscal Year	0
Thereafter	0
Total	$ (2,135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00024687%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(132)
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 56	$ 0
Changes in proportionate share	$ 0	$ 252
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56	$ 330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (274)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (182)
2nd Fiscal Year	(130)
3rd Fiscal Year	21
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ (274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		30.15158736%
Employer's proportionate share at MD		16.48256895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,263,749)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,584,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,114,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,117,674)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,401,804)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,367,885
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,966,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,433,355
Changes of assumptions	$ 0	$ 1,785,204
Net difference between projected and actual earnings on investments	$ 3,734,910	$ 0
Changes in proportionate share	$ 13,961,742	$ 133,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,696,652	$ 5,351,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,344,689

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,889,854
2nd Fiscal Year	5,896,056
3rd Fiscal Year	1,380,644
4th Fiscal Year	1,178,136
5th Fiscal Year	0
Thereafter	0
Total	$ 12,344,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03839161%
Employer's proportionate share at MD		0.01934757%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,186)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,423)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,917)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,341)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,999
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,030
Changes of assumptions	$ 0	$ 2,096
Net difference between projected and actual earnings on investments	$ 4,384	$ 0
Changes in proportionate share	$ 19,418	$ 809
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,802	$ 6,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,867

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)
1st Fiscal Year	$ 5,551
2nd Fiscal Year	8,313
3rd Fiscal Year	1,621
4th Fiscal Year	1,383
5th Fiscal Year	0
Thereafter	0
Total	$ 16,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.41687508%
Employer's proportionate share at MD		1.26070000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,737,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,568,805)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,073,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,991,988)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(413,167)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	86,465
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(326,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 262,607
Changes of assumptions	$ 0	$ 136,545
Net difference between projected and actual earnings on investments	$ 285,672	$ 0
Changes in proportionate share	$ 159,961	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 445,633	$ 399,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46,481

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (171,617)
2nd Fiscal Year	22,385
3rd Fiscal Year	105,601
4th Fiscal Year	90,112
5th Fiscal Year	0
Thereafter	0
Total	$ 46,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04329370%
Employer's proportionate share at MD		0.02830457%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,659)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,673)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,175)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,276)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,132
o Differences 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	$ 5,896
Changes of assumptions	$ 0	$ 3,066
Net difference between projected and actual earnings on investments	$ 6,414	$ 0
Changes in proportionate share	$ 15,552	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,966	$ 8,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,004

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,540
2nd Fiscal Year	6,070
3rd Fiscal Year	2,371
4th Fiscal Year	2,023
5th Fiscal Year	0
Thereafter	0
Total	$ 13,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.23624439%
Employer's proportionate share at MD		0.13151736%
Employer's proportionate share of system NOL/(A) at prior MD	$	(456,509)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(267,980)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(216,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(312,127)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	56,420
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**13,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,395
Changes of assumptions	$ 0	$ 14,244
Net difference between projected and actual earnings on investments	$ 29,802	$ 0
Changes in proportionate share	$ 108,090	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 137,892	$ 41,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96,253

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)
1st Fiscal Year	$ 30,677
2nd Fiscal Year	45,158
3rd Fiscal Year	11,016
4th Fiscal Year	9,401
5th Fiscal Year	0
Thereafter	0
Total	$ 96,253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04276991%
Employer's proportionate share at MD		0.03244508%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,647)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(66,110)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,001)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,633)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,808
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,825)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,758
Changes of assumptions	$ 0	$ 3,514
Net difference between projected and actual earnings on investments	$ 7,352	$ 0
Changes in proportionate share	$ 10,527	$ 437
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,879	$ 10,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,170

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)
1st Fiscal Year	$ (1,452)
2nd Fiscal Year	3,585
3rd Fiscal Year	2,718
4th Fiscal Year	2,319
5th Fiscal Year	0
Thereafter	0
Total	$ 7,170

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.45096879%
Employer's proportionate share at MD		0.14083130%
Employer's proportionate share of system NOL/(A) at prior MD	$	(871,434)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(286,958)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(231,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(334,231)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,154)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	173,235
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**127,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,335
Changes of assumptions	$ 0	$ 15,253
Net difference between projected and actual earnings on investments	$ 31,912	$ 0
Changes in proportionate share	$ 322,626	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 354,538	$ 44,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 309,950

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 143,706
2nd Fiscal Year	144,380
3rd Fiscal Year	11,797
4th Fiscal Year	10,066
5th Fiscal Year	0
Thereafter	0
Total	$ 309,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06100220%
Employer's proportionate share at MD		0.03959064%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,878)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,670)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,127)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,959)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,975)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,622
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,353)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,247
Changes of assumptions	$ 0	$ 4,288
Net difference between projected and actual earnings on investments	$ 8,971	$ 0
Changes in proportionate share	$ 21,832	$ 789
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,803	$ 13,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,479

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)
1st Fiscal Year	$ 2,727
2nd Fiscal Year	8,606
3rd Fiscal Year	3,316
4th Fiscal Year	2,830
5th Fiscal Year	0
Thereafter	0
Total	$ 17,479

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03503467%
Employer's proportionate share at MD		0.01933358%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,700)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,884)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,336)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,189
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,027
Changes of assumptions	$ 0	$ 2,094
Net difference between projected and actual earnings on investments	$ 4,381	$ 0
Changes in proportionate share	$ 16,030	$ 25
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,411	$ 6,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,265

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,497
2nd Fiscal Year	6,766
3rd Fiscal Year	1,619
4th Fiscal Year	1,382
5th Fiscal Year	0
Thereafter	0
Total	$ 14,265

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.92028994%
Employer's proportionate share at MD		0.27762933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,778,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(565,698)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(456,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(658,891)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(90,987)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	325,044
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**234,057**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57,831
Changes of assumptions	$ 0	$ 30,070
Net difference between projected and actual earnings on investments	$ 62,910	$ 0
Changes in proportionate share	$ 655,271	$ 20,146
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 718,181	$ 108,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 610,134

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)
1st Fiscal Year	$ 270,121
2nd Fiscal Year	296,914
3rd Fiscal Year	23,255
4th Fiscal Year	19,844
5th Fiscal Year	0
Thereafter	0
Total	$ 610,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.80475418%
Employer's proportionate share at MD		0.46815945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,555,076)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(953,923)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(770,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,111,071)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153,429)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	180,463
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**27,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 97,519
Changes of assumptions	$ 0	$ 50,706
Net difference between projected and actual earnings on investments	$ 106,084	$ 0
Changes in proportionate share	$ 345,223	$ 197
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 451,307	$ 148,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 302,885

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 87,156
2nd Fiscal Year	143,052
3rd Fiscal Year	39,215
4th Fiscal Year	33,463
5th Fiscal Year	0
Thereafter	0
Total	$ 302,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.37667161%
Employer's proportionate share at MD		0.82893273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,660,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,689,035)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,363,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,967,286)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(271,665)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	272,647
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172,668
Changes of assumptions	$ 0	$ 89,781
Net difference between projected and actual earnings on investments	$ 187,834	$ 0
Changes in proportionate share	$ 558,486	$ 19,467
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 746,320	$ 281,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 464,404

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)
1st Fiscal Year	$ 107,752
2nd Fiscal Year	227,967
3rd Fiscal Year	69,435
4th Fiscal Year	59,250
5th Fiscal Year	0
Thereafter	0
Total	$ 464,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03263206%
Employer's proportionate share at MD		0.02828492%
Employer's proportionate share of system NOL/(A) at prior MD	$	(63,057)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,633)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,128)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,270)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,954
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,316)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,892
Changes of assumptions	$ 0	$ 3,063
Net difference between projected and actual earnings on investments	$ 6,409	$ 0
Changes in proportionate share	$ 4,432	$ 200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,841	$ 9,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,598)
2nd Fiscal Year	893
3rd Fiscal Year	2,369
4th Fiscal Year	2,022
5th Fiscal Year	0
Thereafter	0
Total	$ 1,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15287432%
Employer's proportionate share at MD		0.13330269%
Employer's proportionate share of system NOL/(A) at prior MD	$	(295,408)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(271,618)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(219,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(316,364)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,687)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(34,417)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,767
Changes of assumptions	$ 0	$ 14,438
Net difference between projected and actual earnings on investments	$ 30,206	$ 0
Changes in proportionate share	$ 19,992	$ 1,165
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,198	$ 43,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,828

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,601)
2nd Fiscal Year	3,735
3rd Fiscal Year	11,166
4th Fiscal Year	9,528
5th Fiscal Year	0
Thereafter	0
Total	$ 6,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.36669232%
Employer's proportionate share at MD		0.14243077%
Employer's proportionate share of system NOL/(A) at prior MD	$	(708,582)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(290,217)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(234,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(338,027)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,679)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	122,090
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**75,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,669
Changes of assumptions	$ 0	$ 15,426
Net difference between projected and actual earnings on investments	$ 32,274	$ 0
Changes in proportionate share	$ 230,947	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 263,221	$ 45,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 218,119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 93,479
2nd Fiscal Year	102,529
3rd Fiscal Year	11,931
4th Fiscal Year	10,181
5th Fiscal Year	0
Thereafter	0
Total	$ 218,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.28078791%
Employer's proportionate share at MD		0.16799964%
Employer's proportionate share of system NOL/(A) at prior MD	$	(542,584)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(342,316)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(276,363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(398,709)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,058)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	55,975
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,995
Changes of assumptions	$ 0	$ 18,196
Net difference between projected and actual earnings on investments	$ 38,068	$ 0
Changes in proportionate share	$ 115,002	$ 3,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 153,070	$ 57,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96,056

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)
1st Fiscal Year	$ 22,895
2nd Fiscal Year	47,081
3rd Fiscal Year	14,072
4th Fiscal Year	12,008
5th Fiscal Year	0
Thereafter	0
Total	$ 96,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02475305%
Employer's proportionate share at MD		0.02347157%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,826)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(55,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,692)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	416
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,276)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,889
Changes of assumptions	$ 0	$ 2,542
Net difference between projected and actual earnings on investments	$ 5,319	$ 0
Changes in proportionate share	$ 1,321	$ 272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,640	$ 7,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,063)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,313)
2nd Fiscal Year	(395)
3rd Fiscal Year	1,966
4th Fiscal Year	1,678
5th Fiscal Year	0
Thereafter	0
Total	$ (1,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10680879%
Employer's proportionate share at MD		0.08894383%
Employer's proportionate share of system NOL/(A) at prior MD	$	(206,393)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(181,232)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(211,088)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,975)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,527
Changes of assumptions	$ 0	$ 9,633
Net difference between projected and actual earnings on investments	$ 20,154	$ 0
Changes in proportionate share	$ 18,216	$ 1,623
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,370	$ 29,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,968)
2nd Fiscal Year	4,747
3rd Fiscal Year	7,450
4th Fiscal Year	6,357
5th Fiscal Year	0
Thereafter	0
Total	$ 8,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15566519%
Employer's proportionate share at MD		0.14184551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(300,801)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(289,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(233,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(336,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,260
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(40,227)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,547
Changes of assumptions	$ 0	$ 15,363
Net difference between projected and actual earnings on investments	$ 32,142	$ 0
Changes in proportionate share	$ 14,091	$ 812
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46,233	$ 45,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,148)
2nd Fiscal Year	639
3rd Fiscal Year	11,882
4th Fiscal Year	10,139
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06159417%
Employer's proportionate share at MD		0.05177221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,022)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,491)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,166)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(122,870)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,967)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,726
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,784
Changes of assumptions	$ 0	$ 5,607
Net difference between projected and actual earnings on investments	$ 11,731	$ 0
Changes in proportionate share	$ 10,286	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,017	$ 16,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,624

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,004)
2nd Fiscal Year	2,590
3rd Fiscal Year	4,337
4th Fiscal Year	3,701
5th Fiscal Year	0
Thereafter	0
Total	$ 5,624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05306056%
Employer's proportionate share at MD		0.03681594%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,532)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,563)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,374)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,066)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,106
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,960)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,669
Changes of assumptions	$ 0	$ 3,987
Net difference between projected and actual earnings on investments	$ 8,342	$ 0
Changes in proportionate share	$ 16,563	$ 527
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,905	$ 12,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 756
2nd Fiscal Year	6,251
3rd Fiscal Year	3,084
4th Fiscal Year	2,632
5th Fiscal Year	0
Thereafter	0
Total	$ 12,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02078131%
Employer's proportionate share at MD		0.01218628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,157)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,047)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,921)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,538
Changes of assumptions	$ 0	$ 1,320
Net difference between projected and actual earnings on investments	$ 2,761	$ 0
Changes in proportionate share	$ 8,764	$ 147
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,525	$ 4,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,520

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,001
2nd Fiscal Year	3,627
3rd Fiscal Year	1,021
4th Fiscal Year	871
5th Fiscal Year	0
Thereafter	0
Total	$ 7,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.65729371%
Employer's proportionate share at MD		0.59129689%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,270,129)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,204,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(972,696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,403,310)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(193,785)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,726
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(167,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 123,168
Changes of assumptions	$ 0	$ 64,043
Net difference between projected and actual earnings on investments	$ 133,986	$ 0
Changes in proportionate share	$ 67,292	$ 7,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 201,278	$ 194,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,657

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)
1st Fiscal Year	$ (91,504)
2nd Fiscal Year	6,368
3rd Fiscal Year	49,529
4th Fiscal Year	42,265
5th Fiscal Year	0
Thereafter	0
Total	$ 6,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06898753%
Employer's proportionate share at MD		0.04914783%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,144)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,849)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(116,641)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,107)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,845)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,238
Changes of assumptions	$ 0	$ 5,323
Net difference between projected and actual earnings on investments	$ 11,137	$ 0
Changes in proportionate share	$ 21,157	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,294	$ 15,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,694

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)
1st Fiscal Year	$ 1,467
2nd Fiscal Year	7,598
3rd Fiscal Year	4,117
4th Fiscal Year	3,513
5th Fiscal Year	0
Thereafter	0
Total	$ 16,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14934003%
Employer's proportionate share at MD		0.19413379%
Employer's proportionate share of system NOL/(A) at prior MD	$	(288,579)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(395,567)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(319,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(460,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,623)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,954)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(97,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,438
Changes of assumptions	$ 0	$ 21,026
Net difference between projected and actual earnings on investments	$ 43,990	$ 0
Changes in proportionate share	$ 319	$ 57,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44,309	$ 119,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (74,866)

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)
1st Fiscal Year	$ (74,105)
2nd Fiscal Year	(30,899)
3rd Fiscal Year	16,261
4th Fiscal Year	13,876
5th Fiscal Year	0
Thereafter	0
Total	$ (74,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18191828%
Employer's proportionate share at MD		0.15228373%
Employer's proportionate share of system NOL/(A) at prior MD	$	(351,532)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(310,294)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(250,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(361,411)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,920
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,721
Changes of assumptions	$ 0	$ 16,494
Net difference between projected and actual earnings on investments	$ 34,507	$ 0
Changes in proportionate share	$ 30,217	$ 1,913
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 64,724	$ 50,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,596

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,796)
2nd Fiscal Year	7,751
3rd Fiscal Year	12,756
4th Fiscal Year	10,885
5th Fiscal Year	0
Thereafter	0
Total	$ 14,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		2.02879994%
Employer's proportionate share at MD		11.98700323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,920,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,424,744)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,718,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,448,459)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,928,480)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,995,407)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,923,887)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,496,919
Changes of assumptions	$ 0	$ 1,298,295
Net difference between projected and actual earnings on investments	$ 2,716,226	$ 0
Changes in proportionate share	$ 390,467	$ 10,154,456
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,106,693	$ 13,949,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,842,977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,425,290)
2nd Fiscal Year	(5,278,568)
3rd Fiscal Year	1,004,078
4th Fiscal Year	856,803
5th Fiscal Year	0
Thereafter	0
Total	$ (10,842,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07461381%
Employer's proportionate share at MD		0.06752632%
Employer's proportionate share of system NOL/(A) at prior MD	$	(144,181)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,592)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(111,082)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,478
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,652)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,066
Changes of assumptions	$ 0	$ 7,314
Net difference between projected and actual earnings on investments	$ 15,301	$ 0
Changes in proportionate share	$ 7,234	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,535	$ 21,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,940)
2nd Fiscal Year	580
3rd Fiscal Year	5,656
4th Fiscal Year	4,827
5th Fiscal Year	0
Thereafter	0
Total	$ 1,122

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27632288%
Employer's proportionate share at MD		0.15549038%
Employer's proportionate share of system NOL/(A) at prior MD	$	(533,956)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(316,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(255,785)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(369,021)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(50,959)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65,292
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,333**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,389
Changes of assumptions	$ 0	$ 16,841
Net difference between projected and actual earnings on investments	$ 35,234	$ 0
Changes in proportionate share	$ 124,543	$ 284
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 159,777	$ 49,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 110,263

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)
1st Fiscal Year	$ 34,188
2nd Fiscal Year	51,936
3rd Fiscal Year	13,024
4th Fiscal Year	11,114
5th Fiscal Year	0
Thereafter	0
Total	$ 110,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.17297782%
Employer's proportionate share at MD		0.05810892%
Employer's proportionate share of system NOL/(A) at prior MD	$	(334,256)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(118,403)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(95,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(137,908)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,044)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	55,709
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**36,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,104
Changes of assumptions	$ 0	$ 6,294
Net difference between projected and actual earnings on investments	$ 13,167	$ 0
Changes in proportionate share	$ 117,123	$ 6,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 130,290	$ 24,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 105,882

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 44,362
2nd Fiscal Year	52,500
3rd Fiscal Year	4,867
4th Fiscal Year	4,153
5th Fiscal Year	0
Thereafter	0
Total	$ 105,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04468549%
Employer's proportionate share at MD		0.02645446%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,348)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,784)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,670)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,511
Changes of assumptions	$ 0	$ 2,865
Net difference between projected and actual earnings on investments	$ 5,995	$ 0
Changes in proportionate share	$ 18,591	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,586	$ 8,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,393
2nd Fiscal Year	7,691
3rd Fiscal Year	2,216
4th Fiscal Year	1,891
5th Fiscal Year	0
Thereafter	0
Total	$ 16,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01714185%
Employer's proportionate share at MD		0.01010974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,124)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,631)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,993)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,952
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,106
Changes of assumptions	$ 0	$ 1,095
Net difference between projected and actual earnings on investments	$ 2,291	$ 0
Changes in proportionate share	$ 7,558	$ 66
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,849	$ 3,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,008
2nd Fiscal Year	3,005
3rd Fiscal Year	847
4th Fiscal Year	723
5th Fiscal Year	0
Thereafter	0
Total	$ 6,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00299200%
Employer's proportionate share at MD		0.00047440%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(967)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(780)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,126)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,383
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,228**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 99
Changes of assumptions	$ 0	$ 51
Net difference between projected and actual earnings on investments	$ 107	$ 0
Changes in proportionate share	$ 2,653	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,760	$ 161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,599

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,322
2nd Fiscal Year	1,204
3rd Fiscal Year	40
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 2,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27561683%
Employer's proportionate share at MD		0.31377385%
Employer's proportionate share of system NOL/(A) at prior MD	$	(532,591)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(639,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(516,164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(744,672)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(102,833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,150)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(104,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65,360
Changes of assumptions	$ 0	$ 33,984
Net difference between projected and actual earnings on investments	$ 71,100	$ 0
Changes in proportionate share	$ 24,396	$ 40,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 95,496	$ 139,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,442)
2nd Fiscal Year	(29,414)
3rd Fiscal Year	26,283
4th Fiscal Year	22,428
5th Fiscal Year	0
Thereafter	0
Total	$ (44,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10369451%
Employer's proportionate share at MD		0.10633688%
Employer's proportionate share of system NOL/(A) at prior MD	$	(200,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(216,672)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(174,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(252,367)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,850)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,794)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,150
Changes of assumptions	$ 0	$ 11,517
Net difference between projected and actual earnings on investments	$ 24,096	$ 0
Changes in proportionate share	$ 774	$ 2,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,870	$ 36,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,336)
2nd Fiscal Year	(5,681)
3rd Fiscal Year	8,907
4th Fiscal Year	7,601
5th Fiscal Year	0
Thereafter	0
Total	$ (11,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.84103315%
Employer's proportionate share at MD		0.55294705%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,625,180)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,126,686)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(909,609)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,312,296)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181,216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	154,187
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115,180
Changes of assumptions	$ 0	$ 59,889
Net difference between projected and actual earnings on investments	$ 125,296	$ 0
Changes in proportionate share	$ 294,902	$ 525
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 420,198	$ 175,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 244,604

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 42,789
2nd Fiscal Year	115,976
3rd Fiscal Year	46,317
4th Fiscal Year	39,523
5th Fiscal Year	0
Thereafter	0
Total	$ 244,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.38203016%
Employer's proportionate share at MD		0.24950229%
Employer's proportionate share of system NOL/(A) at prior MD	$	(738,220)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(508,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(410,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(592,138)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,769)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	68,226
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,972
Changes of assumptions	$ 0	$ 27,023
Net difference between projected and actual earnings on investments	$ 56,537	$ 0
Changes in proportionate share	$ 135,129	$ 1,725
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 191,666	$ 80,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 110,946

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,849
2nd Fiscal Year	53,364
3rd Fiscal Year	20,899
4th Fiscal Year	17,834
5th Fiscal Year	0
Thereafter	0
Total	$ 110,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.29870783%
Employer's proportionate share at MD		0.26544509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(577,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(540,831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(436,663)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(629,974)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,627
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(74,367)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55,293
Changes of assumptions	$ 0	$ 28,750
Net difference between projected and actual earnings on investments	$ 60,149	$ 0
Changes in proportionate share	$ 33,916	$ 3,850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,065	$ 87,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,172

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,608)
2nd Fiscal Year	4,572
3rd Fiscal Year	22,235
4th Fiscal Year	18,973
5th Fiscal Year	0
Thereafter	0
Total	$ 6,172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18119060%
Employer's proportionate share at MD		0.11355525%
Employer's proportionate share of system NOL/(A) at prior MD	$	(350,126)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(231,380)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(186,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(269,498)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,215)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33,697
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,654
Changes of assumptions	$ 0	$ 12,299
Net difference between projected and actual earnings on investments	$ 25,731	$ 0
Changes in proportionate share	$ 69,059	$ 2,806
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,790	$ 38,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 56,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,771
2nd Fiscal Year	27,632
3rd Fiscal Year	9,512
4th Fiscal Year	8,117
5th Fiscal Year	0
Thereafter	0
Total	$ 56,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06031255%
Employer's proportionate share at MD		0.02803443%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116,546)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,533)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,188)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,239**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,840
Changes of assumptions	$ 0	$ 3,036
Net difference between projected and actual earnings on investments	$ 6,353	$ 0
Changes in proportionate share	$ 32,954	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,307	$ 8,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,669
2nd Fiscal Year	14,409
3rd Fiscal Year	2,348
4th Fiscal Year	2,004
5th Fiscal Year	0
Thereafter	0
Total	$ 30,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.38335825%
Employer's proportionate share at MD		0.38005293%
Employer's proportionate share of system NOL/(A) at prior MD	$	(740,787)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(774,397)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(625,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(901,970)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(124,554)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,128
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(115,426)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 79,166
Changes of assumptions	$ 0	$ 41,163
Net difference between projected and actual earnings on investments	$ 86,119	$ 0
Changes in proportionate share	$ 11,652	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 97,771	$ 120,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,726)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,081)
2nd Fiscal Year	(13,644)
3rd Fiscal Year	31,835
4th Fiscal Year	27,165
5th Fiscal Year	0
Thereafter	0
Total	$ (22,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.46878896%
Employer's proportionate share at MD		0.30914873%
Employer's proportionate share of system NOL/(A) at prior MD	$	(905,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(629,922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(508,556)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(733,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,317)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	79,231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,086)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64,396
Changes of assumptions	$ 0	$ 33,483
Net difference between projected and actual earnings on investments	$ 70,052	$ 0
Changes in proportionate share	$ 162,773	$ 6,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 232,825	$ 104,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 128,748

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)
1st Fiscal Year	$ 17,189
2nd Fiscal Year	63,566
3rd Fiscal Year	25,896
4th Fiscal Year	22,097
5th Fiscal Year	0
Thereafter	0
Total	$ 128,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06261724%
Employer's proportionate share at MD		0.03864027%
Employer's proportionate share of system NOL/(A) at prior MD	$	(120,999)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,733)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(91,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,664)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,565
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,099)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,049
Changes of assumptions	$ 0	$ 4,185
Net difference between projected and actual earnings on investments	$ 8,756	$ 0
Changes in proportionate share	$ 24,453	$ 1,252
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33,209	$ 13,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,885
2nd Fiscal Year	9,839
3rd Fiscal Year	3,237
4th Fiscal Year	2,762
5th Fiscal Year	0
Thereafter	0
Total	$ 19,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01521944%
Employer's proportionate share at MD		0.01097678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,409)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,366)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,051)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,597)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,960
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,637)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,286
Changes of assumptions	$ 0	$ 1,189
Net difference between projected and actual earnings on investments	$ 2,487	$ 0
Changes in proportionate share	$ 4,325	$ 240
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,812	$ 3,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (171)
2nd Fiscal Year	1,564
3rd Fiscal Year	919
4th Fiscal Year	785
5th Fiscal Year	0
Thereafter	0
Total	$ 3,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.04260797%
Employer's proportionate share at MD		0.67187983%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,014,695)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,369,024)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,105,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,594,556)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(220,194)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	190,804
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,390)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 139,954
Changes of assumptions	$ 0	$ 72,770
Net difference between projected and actual earnings on investments	$ 152,246	$ 0
Changes in proportionate share	$ 378,003	$ 6,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 530,249	$ 218,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 311,369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 56,830
2nd Fiscal Year	150,235
3rd Fiscal Year	56,279
4th Fiscal Year	48,024
5th Fiscal Year	0
Thereafter	0
Total	$ 311,369

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00845793%
Employer's proportionate share at MD		0.00708188%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,344)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,807)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,321)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	618
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,703)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,475
Changes of assumptions	$ 0	$ 767
Net difference between projected and actual earnings on investments	$ 1,605	$ 0
Changes in proportionate share	$ 1,403	$ 98
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,008	$ 2,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (797)
2nd Fiscal Year	365
3rd Fiscal Year	593
4th Fiscal Year	506
5th Fiscal Year	0
Thereafter	0
Total	$ 668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14122790%
Employer's proportionate share at MD		0.08433758%
Employer's proportionate share of system NOL/(A) at prior MD	$	(272,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(171,846)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(200,156)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,640)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	37,472
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,832**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,568
Changes of assumptions	$ 0	$ 9,134
Net difference between projected and actual earnings on investments	$ 19,111	$ 0
Changes in proportionate share	$ 68,369	$ 765
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 87,480	$ 27,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60,013

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 22,051
2nd Fiscal Year	24,869
3rd Fiscal Year	7,064
4th Fiscal Year	6,028
5th Fiscal Year	0
Thereafter	0
Total	$ 60,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.48409153%
Employer's proportionate share at MD		0.30156477%
Employer's proportionate share of system NOL/(A) at prior MD	$	(935,440)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(614,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(496,080)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(715,696)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(98,831)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	89,406
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,425)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62,817
Changes of assumptions	$ 0	$ 32,662
Net difference between projected and actual earnings on investments	$ 68,334	$ 0
Changes in proportionate share	$ 186,108	$ 7,996
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 254,442	$ 103,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 150,967

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,385
2nd Fiscal Year	74,767
3rd Fiscal Year	25,260
4th Fiscal Year	21,555
5th Fiscal Year	0
Thereafter	0
Total	$ 150,967

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.63611135%
Employer's proportionate share at MD		0.55867051%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,229,197)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,138,348)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(919,025)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,325,879)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(183,092)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(148,918)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116,372
Changes of assumptions	$ 0	$ 60,509
Net difference between projected and actual earnings on investments	$ 126,593	$ 0
Changes in proportionate share	$ 78,961	$ 6,603
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 205,554	$ 183,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (77,983)
2nd Fiscal Year	13,325
3rd Fiscal Year	46,796
4th Fiscal Year	39,932
5th Fiscal Year	0
Thereafter	0
Total	$ 22,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13236308%
Employer's proportionate share at MD		0.11569878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(255,773)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(235,748)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(190,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(274,585)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,918)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,710
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,208)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,100
Changes of assumptions	$ 0	$ 12,531
Net difference between projected and actual earnings on investments	$ 26,217	$ 0
Changes in proportionate share	$ 17,839	$ 731
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44,056	$ 37,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,694

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)
1st Fiscal Year	$ (14,380)
2nd Fiscal Year	3,112
3rd Fiscal Year	9,691
4th Fiscal Year	8,270
5th Fiscal Year	0
Thereafter	0
Total	$ 6,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02798296%
Employer's proportionate share at MD		0.02676029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,073)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,527)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,021)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,510)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	467
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,303)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,574
Changes of assumptions	$ 0	$ 2,898
Net difference between projected and actual earnings on investments	$ 6,064	$ 0
Changes in proportionate share	$ 1,386	$ 38
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,450	$ 8,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,060)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,694)
2nd Fiscal Year	(521)
3rd Fiscal Year	2,242
4th Fiscal Year	1,913
5th Fiscal Year	0
Thereafter	0
Total	$ (1,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13614014%
Employer's proportionate share at MD		0.13785612%
Employer's proportionate share of system NOL/(A) at prior MD	$	(263,072)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(280,896)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(226,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(327,171)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45,179)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,527)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,716
Changes of assumptions	$ 0	$ 14,931
Net difference between projected and actual earnings on investments	$ 31,238	$ 0
Changes in proportionate share	$ 0	$ 2,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,238	$ 45,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,504)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,255)
2nd Fiscal Year	(6,650)
3rd Fiscal Year	11,547
4th Fiscal Year	9,854
5th Fiscal Year	0
Thereafter	0
Total	$ (14,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.25937774%
Employer's proportionate share at MD		0.25664487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(501,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(522,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(422,186)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(609,089)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84,110)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	307
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(83,803)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,460
Changes of assumptions	$ 0	$ 27,797
Net difference between projected and actual earnings on investments	$ 58,155	$ 0
Changes in proportionate share	$ 2,786	$ 434
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60,941	$ 81,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,750)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,072)
2nd Fiscal Year	(9,520)
3rd Fiscal Year	21,498
4th Fiscal Year	18,344
5th Fiscal Year	0
Thereafter	0
Total	$ (20,750)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		3.97438327%
Employer's proportionate share at MD		1.19705914%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,679,943)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,439,130)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,969,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,840,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(392,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,412,940
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,020,630**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 249,350
Changes of assumptions	$ 0	$ 129,652
Net difference between projected and actual earnings on investments	$ 271,251	$ 0
Changes in proportionate share	$ 2,831,820	$ 70,714
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,103,071	$ 449,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,653,355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,182,559
2nd Fiscal Year	1,284,963
3rd Fiscal Year	100,270
4th Fiscal Year	85,563
5th Fiscal Year	0
Thereafter	0
Total	$ 2,653,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11366993%
Employer's proportionate share at MD		0.08389447%
Employer's proportionate share of system NOL/(A) at prior MD	$	(219,651)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,944)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(199,105)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,495)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,194)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,475
Changes of assumptions	$ 0	$ 9,086
Net difference between projected and actual earnings on investments	$ 19,010	$ 0
Changes in proportionate share	$ 30,360	$ 887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,370	$ 27,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,922

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,874)
2nd Fiscal Year	10,771
3rd Fiscal Year	7,027
4th Fiscal Year	5,997
5th Fiscal Year	0
Thereafter	0
Total	$ 21,922

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04292920%
Employer's proportionate share at MD		0.03946438%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,660)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,934)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,825
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,221
Changes of assumptions	$ 0	$ 4,274
Net difference between projected and actual earnings on investments	$ 8,943	$ 0
Changes in proportionate share	$ 3,533	$ 52
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,476	$ 12,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,209)
2nd Fiscal Year	11
3rd Fiscal Year	3,306
4th Fiscal Year	2,821
5th Fiscal Year	0
Thereafter	0
Total	$ (71)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00647876%
Employer's proportionate share at MD		0.00264655%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,519)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,393)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,281)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,944
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 551
Changes of assumptions	$ 0	$ 287
Net difference between projected and actual earnings on investments	$ 600	$ 0
Changes in proportionate share	$ 3,909	$ 148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,509	$ 986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,523

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,387
2nd Fiscal Year	1,725
3rd Fiscal Year	222
4th Fiscal Year	189
5th Fiscal Year	0
Thereafter	0
Total	$ 3,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08024130%
Employer's proportionate share at MD		0.05037134%
Employer's proportionate share of system NOL/(A) at prior MD	$	(155,055)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,637)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(82,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(119,545)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,508)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,460
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**952**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,492
Changes of assumptions	$ 0	$ 5,456
Net difference between projected and actual earnings on investments	$ 11,414	$ 0
Changes in proportionate share	$ 31,876	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,290	$ 15,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,342

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,097
2nd Fiscal Year	12,425
3rd Fiscal Year	4,219
4th Fiscal Year	3,600
5th Fiscal Year	0
Thereafter	0
Total	$ 27,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04260408%
Employer's proportionate share at MD		0.01092143%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,326)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,254)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,579)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,511
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,275
Changes of assumptions	$ 0	$ 1,183
Net difference between projected and actual earnings on investments	$ 2,475	$ 0
Changes in proportionate share	$ 32,380	$ 905
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,855	$ 4,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,492

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,037
2nd Fiscal Year	14,759
3rd Fiscal Year	915
4th Fiscal Year	781
5th Fiscal Year	0
Thereafter	0
Total	$ 30,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01842438%
Employer's proportionate share at MD		0.01447558%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,603)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,813)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,355)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,744)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,016
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,728)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,015
Changes of assumptions	$ 0	$ 1,568
Net difference between projected and actual earnings on investments	$ 3,280	$ 0
Changes in proportionate share	$ 4,053	$ 205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,333	$ 4,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,545

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (983)
2nd Fiscal Year	1,281
3rd Fiscal Year	1,213
4th Fiscal Year	1,035
5th Fiscal Year	0
Thereafter	0
Total	$ 2,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00977300%
Employer's proportionate share at MD		0.00919774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,885)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,741)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,829)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,014)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,646)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,916
Changes of assumptions	$ 0	$ 996
Net difference between projected and actual earnings on investments	$ 2,084	$ 0
Changes in proportionate share	$ 697	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,781	$ 2,924
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)
1st Fiscal Year	$ (1,472)
2nd Fiscal Year	(99)
3rd Fiscal Year	770
4th Fiscal Year	657
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00562909%
Employer's proportionate share at MD		0.00272281%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,548)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,462)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,347
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**455**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 567
Changes of assumptions	$ 0	$ 295
Net difference between projected and actual earnings on investments	$ 617	$ 0
Changes in proportionate share	$ 2,963	$ 141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,580	$ 1,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 878
2nd Fiscal Year	1,276
3rd Fiscal Year	228
4th Fiscal Year	195
5th Fiscal Year	0
Thereafter	0
Total	$ 2,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.40890071%
Employer's proportionate share at MD		0.10230739%
Employer's proportionate share of system NOL/(A) at prior MD	$	(790,144)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(208,462)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(168,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(242,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,529)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	160,001
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**126,472**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,311
Changes of assumptions	$ 0	$ 11,081
Net difference between projected and actual earnings on investments	$ 23,183	$ 0
Changes in proportionate share	$ 313,263	$ 6,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 336,446	$ 38,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 298,029

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 138,921
2nd Fiscal Year	143,225
3rd Fiscal Year	8,570
4th Fiscal Year	7,313
5th Fiscal Year	0
Thereafter	0
Total	$ 298,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04619607%
Employer's proportionate share at MD		0.02964946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,267)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,774)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,717)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,057)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,176
Changes of assumptions	$ 0	$ 3,211
Net difference between projected and actual earnings on investments	$ 6,718	$ 0
Changes in proportionate share	$ 16,968	$ 949
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,686	$ 10,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,350

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)
1st Fiscal Year	$ 1,996
2nd Fiscal Year	6,751
3rd Fiscal Year	2,484
4th Fiscal Year	2,119
5th Fiscal Year	0
Thereafter	0
Total	$ 13,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04491788%
Employer's proportionate share at MD		0.01701079%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,798)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,661)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,371)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,575)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,314
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,739**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,543
Changes of assumptions	$ 0	$ 1,842
Net difference between projected and actual earnings on investments	$ 3,855	$ 0
Changes in proportionate share	$ 28,460	$ 761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,315	$ 6,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,169

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,834
2nd Fiscal Year	12,693
3rd Fiscal Year	1,425
4th Fiscal Year	1,216
5th Fiscal Year	0
Thereafter	0
Total	$ 26,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01447506%
Employer's proportionate share at MD		0.00788948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,076)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,724)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,586)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,510
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**924**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,643
Changes of assumptions	$ 0	$ 854
Net difference between projected and actual earnings on investments	$ 1,788	$ 0
Changes in proportionate share	$ 6,785	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,573	$ 2,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,977
2nd Fiscal Year	2,856
3rd Fiscal Year	661
4th Fiscal Year	564
5th Fiscal Year	0
Thereafter	0
Total	$ 6,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05469207%
Employer's proportionate share at MD		0.08379886%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,685)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,749)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,851)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(198,878)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,578)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(42,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,455
Changes of assumptions	$ 0	$ 9,076
Net difference between projected and actual earnings on investments	$ 18,989	$ 0
Changes in proportionate share	$ 650	$ 29,678
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,639	$ 56,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,570)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,046)
2nd Fiscal Year	(17,534)
3rd Fiscal Year	7,019
4th Fiscal Year	5,990
5th Fiscal Year	0
Thereafter	0
Total	$ (36,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06904275%
Employer's proportionate share at MD		0.04252777%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,416)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,655)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,930)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,938)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,514
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,859
Changes of assumptions	$ 0	$ 4,606
Net difference between projected and actual earnings on investments	$ 9,637	$ 0
Changes in proportionate share	$ 27,036	$ 493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,673	$ 13,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,715

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)
1st Fiscal Year	$ 5,139
2nd Fiscal Year	10,974
3rd Fiscal Year	3,562
4th Fiscal Year	3,040
5th Fiscal Year	0
Thereafter	0
Total	$ 22,715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00135349%
Employer's proportionate share at MD		0.00038965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,615)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(925)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(128)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	560
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81
Changes of assumptions	$ 0	$ 42
Net difference between projected and actual earnings on investments	$ 88	$ 0
Changes in proportionate share	$ 1,028	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,116	$ 123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 993

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 480
2nd Fiscal Year	453
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00339006%
Employer's proportionate share at MD		0.00317111%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,551)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,526)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(802)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 661
Changes of assumptions	$ 0	$ 343
Net difference between projected and actual earnings on investments	$ 719	$ 0
Changes in proportionate share	$ 344	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,063	$ 1,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 59

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (414)
2nd Fiscal Year	(19)
3rd Fiscal Year	266
4th Fiscal Year	227
5th Fiscal Year	0
Thereafter	0
Total	$ 59

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04229782%
Employer's proportionate share at MD		0.03673575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,853)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,184)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,439
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,600)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,652
Changes of assumptions	$ 0	$ 3,979
Net difference between projected and actual earnings on investments	$ 8,324	$ 0
Changes in proportionate share	$ 5,671	$ 334
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,995	$ 11,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,030

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,786)
2nd Fiscal Year	1,113
3rd Fiscal Year	3,077
4th Fiscal Year	2,626
5th Fiscal Year	0
Thereafter	0
Total	$ 2,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00090055%
Employer's proportionate share at MD		0.00114834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,889)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(383)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 239
Changes of assumptions	$ 0	$ 124
Net difference between projected and actual earnings on investments	$ 260	$ 0
Changes in proportionate share	$ 139	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 399	$ 616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (240)
2nd Fiscal Year	(155)
3rd Fiscal Year	96
4th Fiscal Year	82
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08760296%
Employer's proportionate share at MD		0.08542616%
Employer's proportionate share of system NOL/(A) at prior MD	$	(169,281)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(174,065)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(140,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(202,740)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,997)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,766
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,231)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,794
Changes of assumptions	$ 0	$ 9,252
Net difference between projected and actual earnings on investments	$ 19,357	$ 0
Changes in proportionate share	$ 3,142	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,499	$ 27,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,347)
2nd Fiscal Year	(2,462)
3rd Fiscal Year	7,156
4th Fiscal Year	6,106
5th Fiscal Year	0
Thereafter	0
Total	$ (4,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00277749%
Employer's proportionate share at MD		0.00336137%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(238)
o Differences 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	$ 700
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 762	$ 0
Changes in proportionate share	$ 40	$ 595
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 802	$ 1,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (959)
2nd Fiscal Year	(420)
3rd Fiscal Year	282
4th Fiscal Year	240
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02045079%
Employer's proportionate share at MD		0.01996475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,518)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,680)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,543)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	119
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,159
Changes of assumptions	$ 0	$ 2,162
Net difference between projected and actual earnings on investments	$ 4,524	$ 0
Changes in proportionate share	$ 506	$ 143
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,030	$ 6,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,434)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,913)
2nd Fiscal Year	(620)
3rd Fiscal Year	1,672
4th Fiscal Year	1,427
5th Fiscal Year	0
Thereafter	0
Total	$ (1,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06774523%
Employer's proportionate share at MD		0.06309523%
Employer's proportionate share of system NOL/(A) at prior MD	$	(130,908)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(128,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(149,742)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,678)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,247
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,431)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,143
Changes of assumptions	$ 0	$ 6,834
Net difference between projected and actual earnings on investments	$ 14,297	$ 0
Changes in proportionate share	$ 4,778	$ 108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,075	$ 20,085
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)
1st Fiscal Year	$ (10,386)
2nd Fiscal Year	(418)
3rd Fiscal Year	5,285
4th Fiscal Year	4,510
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08816688%
Employer's proportionate share at MD		0.07859917%
Employer's proportionate share of system NOL/(A) at prior MD	$	(170,370)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(160,154)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(129,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(186,537)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,403
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,356)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,372
Changes of assumptions	$ 0	$ 8,513
Net difference between projected and actual earnings on investments	$ 17,810	$ 0
Changes in proportionate share	$ 9,756	$ 182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,566	$ 25,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,499

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,011)
2nd Fiscal Year	1,308
3rd Fiscal Year	6,584
4th Fiscal Year	5,618
5th Fiscal Year	0
Thereafter	0
Total	$ 2,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.30013271%
Employer's proportionate share at MD		0.26167301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(579,965)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(533,185)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(430,458)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(621,022)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(85,758)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,471
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(68,287)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54,507
Changes of assumptions	$ 0	$ 28,341
Net difference between projected and actual earnings on investments	$ 59,294	$ 0
Changes in proportionate share	$ 39,214	$ 1,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 98,508	$ 84,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,714

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,308)
2nd Fiscal Year	7,400
3rd Fiscal Year	21,919
4th Fiscal Year	18,704
5th Fiscal Year	0
Thereafter	0
Total	$ 13,714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03423040%
Employer's proportionate share at MD		0.03924927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,145)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(79,974)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,149)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,863)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,016)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,879)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,176
Changes of assumptions	$ 0	$ 4,251
Net difference between projected and actual earnings on investments	$ 8,894	$ 0
Changes in proportionate share	$ 0	$ 5,376
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,894	$ 17,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,904)
2nd Fiscal Year	(4,098)
3rd Fiscal Year	3,288
4th Fiscal Year	2,805
5th Fiscal Year	0
Thereafter	0
Total	$ (8,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04257546%
Employer's proportionate share at MD		0.01368528%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,271)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,885)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,513)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,479)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,922
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**10,437**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,851
Changes of assumptions	$ 0	$ 1,482
Net difference between projected and actual earnings on investments	$ 3,101	$ 0
Changes in proportionate share	$ 29,514	$ 836
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,615	$ 5,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,446

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)
1st Fiscal Year	$ 12,020
2nd Fiscal Year	13,302
3rd Fiscal Year	1,146
4th Fiscal Year	978
5th Fiscal Year	0
Thereafter	0
Total	$ 27,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03486180%
Employer's proportionate share at MD		0.03132268%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,366)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,526)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,337)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,161
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,104)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,525
Changes of assumptions	$ 0	$ 3,393
Net difference between projected and actual earnings on investments	$ 7,098	$ 0
Changes in proportionate share	$ 4,069	$ 18
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,167	$ 9,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,231

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,064)
2nd Fiscal Year	433
3rd Fiscal Year	2,624
4th Fiscal Year	2,239
5th Fiscal Year	0
Thereafter	0
Total	$ 1,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05892840%
Employer's proportionate share at MD		0.04416482%
Employer's proportionate share of system NOL/(A) at prior MD	$	(113,871)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,990)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,815)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,474)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,130
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,344)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,200
Changes of assumptions	$ 0	$ 4,783
Net difference between projected and actual earnings on investments	$ 10,008	$ 0
Changes in proportionate share	$ 15,522	$ 72
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,530	$ 14,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,475

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)
1st Fiscal Year	$ (696)
2nd Fiscal Year	5,314
3rd Fiscal Year	3,699
4th Fiscal Year	3,157
5th Fiscal Year	0
Thereafter	0
Total	$ 11,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00293518%
Employer's proportionate share at MD		0.00268696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,672)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,475)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,377)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(816)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 560
Changes of assumptions	$ 0	$ 291
Net difference between projected and actual earnings on investments	$ 609	$ 0
Changes in proportionate share	$ 254	$ 42
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 863	$ 893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (30)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (451)
2nd Fiscal Year	4
3rd Fiscal Year	225
4th Fiscal Year	192
5th Fiscal Year	0
Thereafter	0
Total	$ (30)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00537926%
Employer's proportionate share at MD		0.00297833%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,395)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,069)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,068)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(976)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,729
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**753**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 620
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 675	$ 0
Changes in proportionate share	$ 3,347	$ 54
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,022	$ 997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,025

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,445
2nd Fiscal Year	1,118
3rd Fiscal Year	249
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ 3,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09821427%
Employer's proportionate share at MD		0.05242193%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,785)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,235)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,412)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,680
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,920
Changes of assumptions	$ 0	$ 5,678
Net difference between projected and actual earnings on investments	$ 11,879	$ 0
Changes in proportionate share	$ 46,694	$ 905
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58,573	$ 17,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 41,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,102
2nd Fiscal Year	19,830
3rd Fiscal Year	4,391
4th Fiscal Year	3,747
5th Fiscal Year	0
Thereafter	0
Total	$ 41,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02469037%
Employer's proportionate share at MD		0.01665606%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,711)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,938)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,529)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,459)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,067
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,392)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,469
Changes of assumptions	$ 0	$ 1,804
Net difference between projected and actual earnings on investments	$ 3,774	$ 0
Changes in proportionate share	$ 8,192	$ 277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,966	$ 5,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,416

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 675
2nd Fiscal Year	3,155
3rd Fiscal Year	1,395
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ 6,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00581383%
Employer's proportionate share at MD		0.00446427%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,344)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,595)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	638
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(825)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 930
Changes of assumptions	$ 0	$ 484
Net difference between projected and actual earnings on investments	$ 1,012	$ 0
Changes in proportionate share	$ 1,393	$ 104
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,405	$ 1,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 887

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (260)
2nd Fiscal Year	454
3rd Fiscal Year	374
4th Fiscal Year	319
5th Fiscal Year	0
Thereafter	0
Total	$ 887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00276358%
Employer's proportionate share at MD		0.00101641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(333)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**506**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 212
Changes of assumptions	$ 0	$ 110
Net difference between projected and actual earnings on investments	$ 230	$ 0
Changes in proportionate share	$ 1,787	$ 128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,017	$ 450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 620
2nd Fiscal Year	789
3rd Fiscal Year	85
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ 1,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01268847%
Employer's proportionate share at MD		0.00932243%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,519)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,995)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,336)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,125)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,195
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,860)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,942
Changes of assumptions	$ 0	$ 1,010
Net difference between projected and actual earnings on investments	$ 2,112	$ 0
Changes in proportionate share	$ 3,451	$ 693
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,563	$ 3,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,918

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)
1st Fiscal Year	$ (700)
2nd Fiscal Year	1,172
3rd Fiscal Year	781
4th Fiscal Year	666
5th Fiscal Year	0
Thereafter	0
Total	$ 1,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01926362%
Employer's proportionate share at MD		0.01604627%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,224)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,696)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,082)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,687
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,572)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,342
Changes of assumptions	$ 0	$ 1,738
Net difference between projected and actual earnings on investments	$ 3,636	$ 0
Changes in proportionate share	$ 3,362	$ 36
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,998	$ 5,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,882

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,494)
2nd Fiscal Year	885
3rd Fiscal Year	1,344
4th Fiscal Year	1,147
5th Fiscal Year	0
Thereafter	0
Total	$ 1,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04360022%
Employer's proportionate share at MD		0.03571509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(72,773)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,752)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(84,762)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,219
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,486)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,440
Changes of assumptions	$ 0	$ 3,868
Net difference between projected and actual earnings on investments	$ 8,093	$ 0
Changes in proportionate share	$ 8,175	$ 62
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,268	$ 11,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,898

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,964)
2nd Fiscal Year	2,318
3rd Fiscal Year	2,992
4th Fiscal Year	2,553
5th Fiscal Year	0
Thereafter	0
Total	$ 4,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00849979%
Employer's proportionate share at MD		0.00450216%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,425)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,685)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,104
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 938
Changes of assumptions	$ 0	$ 488
Net difference between projected and actual earnings on investments	$ 1,020	$ 0
Changes in proportionate share	$ 4,085	$ 69
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,105	$ 1,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,177
2nd Fiscal Year	1,735
3rd Fiscal Year	377
4th Fiscal Year	322
5th Fiscal Year	0
Thereafter	0
Total	$ 3,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01848368%
Employer's proportionate share at MD		0.01857630%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,851)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,087)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,088)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	531
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,557)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,869
Changes of assumptions	$ 0	$ 2,012
Net difference between projected and actual earnings on investments	$ 4,209	$ 0
Changes in proportionate share	$ 901	$ 145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,110	$ 6,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (916)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,055)
2nd Fiscal Year	(745)
3rd Fiscal Year	1,556
4th Fiscal Year	1,328
5th Fiscal Year	0
Thereafter	0
Total	$ (916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02243497%
Employer's proportionate share at MD		0.02042091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,352)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,464)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,693)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	970
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,723)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,254
Changes of assumptions	$ 0	$ 2,212
Net difference between projected and actual earnings on investments	$ 4,627	$ 0
Changes in proportionate share	$ 2,054	$ 153
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,681	$ 6,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,207)
2nd Fiscal Year	100
3rd Fiscal Year	1,711
4th Fiscal Year	1,460
5th Fiscal Year	0
Thereafter	0
Total	$ 62

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00154613%
Employer's proportionate share at MD		0.00285363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,988)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(935)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(647)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,582)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 594
Changes of assumptions	$ 0	$ 309
Net difference between projected and actual earnings on investments	$ 647	$ 0
Changes in proportionate share	$ 102	$ 1,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 749	$ 2,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,491)

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)
1st Fiscal Year	$ (1,193)
2nd Fiscal Year	(742)
3rd Fiscal Year	239
4th Fiscal Year	204
5th Fiscal Year	0
Thereafter	0
Total	$ (1,491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01158547%
Employer's proportionate share at MD		0.00967890%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,387)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,722)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,971)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	695
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,016
Changes of assumptions	$ 0	$ 1,048
Net difference between projected and actual earnings on investments	$ 2,193	$ 0
Changes in proportionate share	$ 1,945	$ 202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,138	$ 3,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (1,127)
2nd Fiscal Year	497
3rd Fiscal Year	811
4th Fiscal Year	692
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01299017%
Employer's proportionate share at MD		0.00431615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,102)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,795)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,243)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,266
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 899
Changes of assumptions	$ 0	$ 467
Net difference between projected and actual earnings on investments	$ 978	$ 0
Changes in proportionate share	$ 8,844	$ 375
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,822	$ 1,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,081

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)
1st Fiscal Year	$ 3,435
2nd Fiscal Year	3,975
3rd Fiscal Year	362
4th Fiscal Year	309
5th Fiscal Year	0
Thereafter	0
Total	$ 8,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00727088%
Employer's proportionate share at MD		0.00229291%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,050)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,672)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,442)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,551
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 478
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 5,076	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,596	$ 808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,788

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)
1st Fiscal Year	$ 2,130
2nd Fiscal Year	2,302
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 4,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04629394%
Employer's proportionate share at MD		0.01828949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,457)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,267)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,406)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,994)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,964
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,810
Changes of assumptions	$ 0	$ 1,981
Net difference between projected and actual earnings on investments	$ 4,144	$ 0
Changes in proportionate share	$ 28,807	$ 43
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,951	$ 5,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,117

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,501
2nd Fiscal Year	12,777
3rd Fiscal Year	1,532
4th Fiscal Year	1,307
5th Fiscal Year	0
Thereafter	0
Total	$ 27,117

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00649196%
Employer's proportionate share at MD		0.00227860%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,408)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,250
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,503**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 475
Changes of assumptions	$ 0	$ 247
Net difference between projected and actual earnings on investments	$ 516	$ 0
Changes in proportionate share	$ 4,425	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,941	$ 741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,200

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,896
2nd Fiscal Year	1,951
3rd Fiscal Year	191
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ 4,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01228832%
Employer's proportionate share at MD		0.01158452%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,493)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,797)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	346
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,413
Changes of assumptions	$ 0	$ 1,255
Net difference between projected and actual earnings on investments	$ 2,625	$ 0
Changes in proportionate share	$ 836	$ 24
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,461	$ 3,692
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)
1st Fiscal Year	$ (1,892)
2nd Fiscal Year	(138)
3rd Fiscal Year	970
4th Fiscal Year	828
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00567064%
Employer's proportionate share at MD		0.00338354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,894)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,030)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,109)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,061
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 705
Changes of assumptions	$ 0	$ 366
Net difference between projected and actual earnings on investments	$ 767	$ 0
Changes in proportionate share	$ 2,332	$ 117
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,099	$ 1,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,911

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 433
2nd Fiscal Year	953
3rd Fiscal Year	283
4th Fiscal Year	242
5th Fiscal Year	0
Thereafter	0
Total	$ 1,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00659308%
Employer's proportionate share at MD		0.00542156%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,867)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,777)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,075
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,129
Changes of assumptions	$ 0	$ 587
Net difference between projected and actual earnings on investments	$ 1,229	$ 0
Changes in proportionate share	$ 1,636	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,865	$ 1,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70)
2nd Fiscal Year	376
3rd Fiscal Year	454
4th Fiscal Year	388
5th Fiscal Year	0
Thereafter	0
Total	$ 1,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00194982%
Employer's proportionate share at MD		0.00277942%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,663)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(911)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(522)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,433)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 579
Changes of assumptions	$ 0	$ 301
Net difference between projected and actual earnings on investments	$ 630	$ 0
Changes in proportionate share	$ 0	$ 938
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 630	$ 1,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,188)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,093)
2nd Fiscal Year	(527)
3rd Fiscal Year	233
4th Fiscal Year	199
5th Fiscal Year	0
Thereafter	0
Total	$ (1,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01512607%
Employer's proportionate share at MD		0.00870242%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,229)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,732)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,653)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,852)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,574
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,813
Changes of assumptions	$ 0	$ 943
Net difference between projected and actual earnings on investments	$ 1,972	$ 0
Changes in proportionate share	$ 6,734	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,706	$ 2,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,943

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)
1st Fiscal Year	$ 1,839
2nd Fiscal Year	2,754
3rd Fiscal Year	729
4th Fiscal Year	622
5th Fiscal Year	0
Thereafter	0
Total	$ 5,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01092537%
Employer's proportionate share at MD		0.00646455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,342)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,119)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,713
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**594**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,347
Changes of assumptions	$ 0	$ 700
Net difference between projected and actual earnings on investments	$ 1,465	$ 0
Changes in proportionate share	$ 4,789	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,254	$ 2,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,207

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,303
2nd Fiscal Year	1,901
3rd Fiscal Year	541
4th Fiscal Year	462
5th Fiscal Year	0
Thereafter	0
Total	$ 4,207

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00483741%
Employer's proportionate share at MD		0.00380118%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,348)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,745)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,021)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,246)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	238
o Differences 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	$ 792
Changes of assumptions	$ 0	$ 412
Net difference between projected and actual earnings on investments	$ 861	$ 0
Changes in proportionate share	$ 1,056	$ 273
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,917	$ 1,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 440

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (465)
2nd Fiscal Year	316
3rd Fiscal Year	318
4th Fiscal Year	272
5th Fiscal Year	0
Thereafter	0
Total	$ 440

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00094320%
Employer's proportionate share at MD		0.00052252%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,823)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,065)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,240)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(171)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	121
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 109
Changes of assumptions	$ 0	$ 57
Net difference between projected and actual earnings on investments	$ 118	$ 0
Changes in proportionate share	$ 432	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 550	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 23
2nd Fiscal Year	170
3rd Fiscal Year	44
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00794345%
Employer's proportionate share at MD		0.00502389%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,350)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,237)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,264)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,923)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,046
Changes of assumptions	$ 0	$ 544
Net difference between projected and actual earnings on investments	$ 1,138	$ 0
Changes in proportionate share	$ 2,977	$ 326
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,115	$ 1,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,199

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 248
2nd Fiscal Year	1,171
3rd Fiscal Year	421
4th Fiscal Year	359
5th Fiscal Year	0
Thereafter	0
Total	$ 2,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00265531%
Employer's proportionate share at MD		0.00002940%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,321
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6
Changes of assumptions	$ 0	$ 3
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 2,683	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,690	$ 120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,570

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,308
2nd Fiscal Year	1,257
3rd Fiscal Year	2
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 2,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00449806%
Employer's proportionate share at MD		0.00378765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,692)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,241)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(904)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 789
Changes of assumptions	$ 0	$ 410
Net difference between projected and actual earnings on investments	$ 858	$ 0
Changes in proportionate share	$ 725	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,583	$ 1,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (404)
2nd Fiscal Year	185
3rd Fiscal Year	317
4th Fiscal Year	271
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00082170%
Employer's proportionate share at MD		0.00062378%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,271)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,026)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,480)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(204)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	113
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 130
Changes of assumptions	$ 0	$ 68
Net difference between projected and actual earnings on investments	$ 141	$ 0
Changes in proportionate share	$ 213	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 354	$ 198
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)
1st Fiscal Year	$ (10)
2nd Fiscal Year	70
3rd Fiscal Year	52
4th Fiscal Year	45
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00655148%
Employer's proportionate share at MD		0.00576765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,660)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,752)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,688)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,890)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	178
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,712)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,201
Changes of assumptions	$ 0	$ 625
Net difference between projected and actual earnings on investments	$ 1,307	$ 0
Changes in proportionate share	$ 820	$ 304
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,127	$ 2,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,006)
2nd Fiscal Year	107
3rd Fiscal Year	483
4th Fiscal Year	412
5th Fiscal Year	0
Thereafter	0
Total	$ (3)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00909140%
Employer's proportionate share at MD		0.00481948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,820)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,438)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,579)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,233
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**654**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,004
Changes of assumptions	$ 0	$ 522
Net difference between projected and actual earnings on investments	$ 1,092	$ 0
Changes in proportionate share	$ 4,356	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,448	$ 1,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,311
2nd Fiscal Year	1,861
3rd Fiscal Year	404
4th Fiscal Year	344
5th Fiscal Year	0
Thereafter	0
Total	$ 3,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00505896%
Employer's proportionate share at MD		0.00070602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,439)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,676)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(231)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,431
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,200**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 147
Changes of assumptions	$ 0	$ 76
Net difference between projected and actual earnings on investments	$ 160	$ 0
Changes in proportionate share	$ 4,560	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,720	$ 230
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)
1st Fiscal Year	$ 2,298
2nd Fiscal Year	2,082
3rd Fiscal Year	59
4th Fiscal Year	50
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02590416%
Employer's proportionate share at MD		0.00779718%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,056)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,888)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,505)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,555)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,771
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,624
Changes of assumptions	$ 0	$ 845
Net difference between projected and actual earnings on investments	$ 1,767	$ 0
Changes in proportionate share	$ 18,482	$ 999
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,249	$ 3,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,781

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)
1st Fiscal Year	$ 7,245
2nd Fiscal Year	8,326
3rd Fiscal Year	653
4th Fiscal Year	557
5th Fiscal Year	0
Thereafter	0
Total	$ 16,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00149714%
Employer's proportionate share at MD		0.00153956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,893)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,533)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,654)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(505)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(505)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 321
Changes of assumptions	$ 0	$ 167
Net difference between projected and actual earnings on investments	$ 349	$ 0
Changes in proportionate share	$ 32	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 381	$ 535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (312)
2nd Fiscal Year	(81)
3rd Fiscal Year	129
4th Fiscal Year	110
5th Fiscal Year	0
Thereafter	0
Total	$ (154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00687559%
Employer's proportionate share at MD		0.00685514%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,286)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,968)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,277)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,269)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,320)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,428
Changes of assumptions	$ 0	$ 742
Net difference between projected and actual earnings on investments	$ 1,553	$ 0
Changes in proportionate share	$ 21	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,574	$ 2,201
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)
1st Fiscal Year	$ (1,411)
2nd Fiscal Year	(280)
3rd Fiscal Year	574
4th Fiscal Year	490
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04922296%
Employer's proportionate share at MD		0.04273580%
Employer's proportionate share of system NOL/(A) at prior MD	$	(95,117)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(87,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(70,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,424)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,006)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,109
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,897)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,902
Changes of assumptions	$ 0	$ 4,629
Net difference between projected and actual earnings on investments	$ 9,684	$ 0
Changes in proportionate share	$ 6,615	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,299	$ 13,784
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)
1st Fiscal Year	$ (5,436)
2nd Fiscal Year	1,316
3rd Fiscal Year	3,580
4th Fiscal Year	3,055
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00899631%
Employer's proportionate share at MD		0.00687354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,384)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,006)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,307)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,253)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,315
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,432
Changes of assumptions	$ 0	$ 744
Net difference between projected and actual earnings on investments	$ 1,558	$ 0
Changes in proportionate share	$ 2,290	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,848	$ 2,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,672

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (142)
2nd Fiscal Year	747
3rd Fiscal Year	576
4th Fiscal Year	491
5th Fiscal Year	0
Thereafter	0
Total	$ 1,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00713672%
Employer's proportionate share at MD		0.00377162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,685)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,696
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 786
Changes of assumptions	$ 0	$ 408
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 3,432	$ 128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,287	$ 1,322
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)
1st Fiscal Year	$ 926
2nd Fiscal Year	1,453
3rd Fiscal Year	316
4th Fiscal Year	270
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00434132%
Employer's proportionate share at MD		0.00392162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,389)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,991)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,285)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	129
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,156)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 817
Changes of assumptions	$ 0	$ 425
Net difference between projected and actual earnings on investments	$ 889	$ 0
Changes in proportionate share	$ 428	$ 83
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,317	$ 1,325
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)
1st Fiscal Year	$ (647)
2nd Fiscal Year	30
3rd Fiscal Year	328
4th Fiscal Year	280
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00161509%
Employer's proportionate share at MD		0.00122508%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,121)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,496)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,015)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,907)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	259
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 255
Changes of assumptions	$ 0	$ 133
Net difference between projected and actual earnings on investments	$ 278	$ 0
Changes in proportionate share	$ 461	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 739	$ 391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 348

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13
2nd Fiscal Year	144
3rd Fiscal Year	103
4th Fiscal Year	88
5th Fiscal Year	0
Thereafter	0
Total	$ 348

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00226803%
Employer's proportionate share at MD		0.00183455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,738)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,018)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,354)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(601)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	164
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 382
Changes of assumptions	$ 0	$ 199
Net difference between projected and actual earnings on investments	$ 416	$ 0
Changes in proportionate share	$ 442	$ 60
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 858	$ 641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 217

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (196)
2nd Fiscal Year	128
3rd Fiscal Year	154
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01461810%
Employer's proportionate share at MD		0.00973032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,247)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,189)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,330
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**141**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,027
Changes of assumptions	$ 0	$ 1,054
Net difference between projected and actual earnings on investments	$ 2,205	$ 0
Changes in proportionate share	$ 5,236	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,441	$ 3,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 894
2nd Fiscal Year	1,956
3rd Fiscal Year	815
4th Fiscal Year	696
5th Fiscal Year	0
Thereafter	0
Total	$ 4,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00134993%
Employer's proportionate share at MD		0.00072096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,609)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,186)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,711)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 150
Changes of assumptions	$ 0	$ 78
Net difference between projected and actual earnings on investments	$ 163	$ 0
Changes in proportionate share	$ 659	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 822	$ 235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 199
2nd Fiscal Year	277
3rd Fiscal Year	60
4th Fiscal Year	52
5th Fiscal Year	0
Thereafter	0
Total	$ 587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00028675%
Employer's proportionate share at MD		0.00079313%
Employer's proportionate share of system NOL/(A) at prior MD	$	(554)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,882)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(260)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(279)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 165
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 180	$ 0
Changes in proportionate share	$ 28	$ 522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 208	$ 773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (565)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (413)
2nd Fiscal Year	(275)
3rd Fiscal Year	66
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ (565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00341400%
Employer's proportionate share at MD		0.00304736%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,597)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,209)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,013)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,232)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(999)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 635
Changes of assumptions	$ 0	$ 330
Net difference between projected and actual earnings on investments	$ 691	$ 0
Changes in proportionate share	$ 389	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,080	$ 965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 115

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (407)
2nd Fiscal Year	49
3rd Fiscal Year	255
4th Fiscal Year	218
5th Fiscal Year	0
Thereafter	0
Total	$ 115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00818037%
Employer's proportionate share at MD		0.00425278%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,807)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,394)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,381
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**987**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 886
Changes of assumptions	$ 0	$ 461
Net difference between projected and actual earnings on investments	$ 964	$ 0
Changes in proportionate share	$ 4,403	$ 13
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,367	$ 1,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,007

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,592
2nd Fiscal Year	1,755
3rd Fiscal Year	356
4th Fiscal Year	304
5th Fiscal Year	0
Thereafter	0
Total	$ 4,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00505789%
Employer's proportionate share at MD		0.00447166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,111)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,356)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,612)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,465)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	264
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,201)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 931
Changes of assumptions	$ 0	$ 484
Net difference between projected and actual earnings on investments	$ 1,013	$ 0
Changes in proportionate share	$ 620	$ 18
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,633	$ 1,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 200

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (591)
2nd Fiscal Year	96
3rd Fiscal Year	375
4th Fiscal Year	320
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00452789%
Employer's proportionate share at MD		0.00155686%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(510)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,544
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 324
Changes of assumptions	$ 0	$ 169
Net difference between projected and actual earnings on investments	$ 353	$ 0
Changes in proportionate share	$ 3,030	$ 48
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,383	$ 541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,842

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,234
2nd Fiscal Year	1,366
3rd Fiscal Year	130
4th Fiscal Year	111
5th Fiscal Year	0
Thereafter	0
Total	$ 2,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00045363%
Employer's proportionate share at MD		0.00028461%
Employer's proportionate share of system NOL/(A) at prior MD	$	(877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(580)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(468)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(675)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(93)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	74
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 31
Net difference between projected and actual earnings on investments	$ 64	$ 0
Changes in proportionate share	$ 176	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 240	$ 121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10
2nd Fiscal Year	65
3rd Fiscal Year	24
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02153219%
Employer's proportionate share at MD		0.00955562%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,608)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,471)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,678)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,132)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,406
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,990
Changes of assumptions	$ 0	$ 1,035
Net difference between projected and actual earnings on investments	$ 2,165	$ 0
Changes in proportionate share	$ 13,307	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,472	$ 3,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,447

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,486
2nd Fiscal Year	5,478
3rd Fiscal Year	800
4th Fiscal Year	683
5th Fiscal Year	0
Thereafter	0
Total	$ 12,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02577483%
Employer's proportionate share at MD		0.01351734%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,806)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,236)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,080)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,430)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,205
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,775**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,816
Changes of assumptions	$ 0	$ 1,464
Net difference between projected and actual earnings on investments	$ 3,063	$ 0
Changes in proportionate share	$ 12,498	$ 431
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,561	$ 4,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,850

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,437
2nd Fiscal Year	5,315
3rd Fiscal Year	1,132
4th Fiscal Year	966
5th Fiscal Year	0
Thereafter	0
Total	$ 10,850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00175589%
Employer's proportionate share at MD		0.00200170%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,393)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,293)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,751)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(656)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(40)
o Differences 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	$ 417
Changes of assumptions	$ 0	$ 217
Net difference between projected and actual earnings on investments	$ 454	$ 0
Changes in proportionate share	$ 106	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 560	$ 887
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)
1st Fiscal Year	$ (445)
2nd Fiscal Year	(193)
3rd Fiscal Year	168
4th Fiscal Year	143
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00896257%
Employer's proportionate share at MD		0.00773098%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,319)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,718)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	375
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,610
Changes of assumptions	$ 0	$ 837
Net difference between projected and actual earnings on investments	$ 1,752	$ 0
Changes in proportionate share	$ 1,274	$ 277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,026	$ 2,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 302

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,145)
2nd Fiscal Year	246
3rd Fiscal Year	648
4th Fiscal Year	553
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00421343%
Employer's proportionate share at MD		0.00132461%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,699)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,144)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(434)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,516
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,082**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 276
Changes of assumptions	$ 0	$ 143
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 2,957	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,257	$ 425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,832

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,286
2nd Fiscal Year	1,340
3rd Fiscal Year	111
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ 2,832

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00817729%
Employer's proportionate share at MD		0.00381486%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,801)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,773)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,054)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,250)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,385
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 795
Changes of assumptions	$ 0	$ 413
Net difference between projected and actual earnings on investments	$ 864	$ 0
Changes in proportionate share	$ 4,613	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,477	$ 1,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,694
2nd Fiscal Year	1,960
3rd Fiscal Year	320
4th Fiscal Year	273
5th Fiscal Year	0
Thereafter	0
Total	$ 4,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00916033%
Employer's proportionate share at MD		0.00833447%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,701)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,780)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,731)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	728
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,736
Changes of assumptions	$ 0	$ 903
Net difference between projected and actual earnings on investments	$ 1,889	$ 0
Changes in proportionate share	$ 1,154	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,043	$ 2,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (964)
2nd Fiscal Year	74
3rd Fiscal Year	698
4th Fiscal Year	596
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02239148%
Employer's proportionate share at MD		0.00640307%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,533)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,196)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,162
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,334
Changes of assumptions	$ 0	$ 694
Net difference between projected and actual earnings on investments	$ 1,451	$ 0
Changes in proportionate share	$ 16,324	$ 555
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,775	$ 2,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,192

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,796
2nd Fiscal Year	7,403
3rd Fiscal Year	536
4th Fiscal Year	458
5th Fiscal Year	0
Thereafter	0
Total	$ 15,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00185505%
Employer's proportionate share at MD		0.00158154%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,753)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(518)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(466)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 329
Changes of assumptions	$ 0	$ 171
Net difference between projected and actual earnings on investments	$ 358	$ 0
Changes in proportionate share	$ 282	$ 126
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 640	$ 626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (285)
2nd Fiscal Year	53
3rd Fiscal Year	132
4th Fiscal Year	113
5th Fiscal Year	0
Thereafter	0
Total	$ 14

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00192184%
Employer's proportionate share at MD		0.00377256%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,206)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,953)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(959)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 786
Changes of assumptions	$ 0	$ 409
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 46	$ 1,887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 901	$ 3,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,181)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,718)
2nd Fiscal Year	(1,048)
3rd Fiscal Year	316
4th Fiscal Year	270
5th Fiscal Year	0
Thereafter	0
Total	$ (2,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00316964%
Employer's proportionate share at MD		0.00144427%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,428)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(473)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	996
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**523**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 301
Changes of assumptions	$ 0	$ 156
Net difference between projected and actual earnings on investments	$ 327	$ 0
Changes in proportionate share	$ 1,840	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,167	$ 466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,701

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)
1st Fiscal Year	$ 698
2nd Fiscal Year	779
3rd Fiscal Year	121
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ 1,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00460257%
Employer's proportionate share at MD		0.00442008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,006)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,490)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,449)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,473)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 921
Changes of assumptions	$ 0	$ 479
Net difference between projected and actual earnings on investments	$ 1,002	$ 0
Changes in proportionate share	$ 186	$ 124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,188	$ 1,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (336)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (912)
2nd Fiscal Year	(110)
3rd Fiscal Year	370
4th Fiscal Year	316
5th Fiscal Year	0
Thereafter	0
Total	$ (336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00669452%
Employer's proportionate share at MD		0.00418328%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,524)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,882)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,928)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,371)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,510
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 871
Changes of assumptions	$ 0	$ 453
Net difference between projected and actual earnings on investments	$ 948	$ 0
Changes in proportionate share	$ 2,923	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,871	$ 1,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,516

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)
1st Fiscal Year	$ 796
2nd Fiscal Year	1,070
3rd Fiscal Year	350
4th Fiscal Year	299
5th Fiscal Year	0
Thereafter	0
Total	$ 2,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00388444%
Employer's proportionate share at MD		0.00174728%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,506)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,560)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,147)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,053
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 364
Changes of assumptions	$ 0	$ 189
Net difference between projected and actual earnings on investments	$ 396	$ 0
Changes in proportionate share	$ 2,179	$ 54
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,575	$ 607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,968

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 741
2nd Fiscal Year	955
3rd Fiscal Year	146
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ 1,968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00101178%
Employer's proportionate share at MD		0.00099534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,028)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,637)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,362)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(326)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(357)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	207
Changes of assumptions	$	0	$	108
Net difference between projected and actual earnings on investments	$	226	$	0
Changes in proportionate share	$	25	$	7
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	251	$	322
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(192)
2nd Fiscal Year		(34)
3rd Fiscal Year		83
4th Fiscal Year		71
5th Fiscal Year		0
Thereafter		0
Total	$	(71)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00477802%
Employer's proportionate share at MD		0.00305821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,233)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	869
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 637
Changes of assumptions	$ 0	$ 331
Net difference between projected and actual earnings on investments	$ 693	$ 0
Changes in proportionate share	$ 1,768	$ 101
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,461	$ 1,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,392

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 224
2nd Fiscal Year	693
3rd Fiscal Year	256
4th Fiscal Year	219
5th Fiscal Year	0
Thereafter	0
Total	$ 1,392

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00929644%
Employer's proportionate share at MD		0.00538099%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,964)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,852)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,771)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,764)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,995
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,121
Changes of assumptions	$ 0	$ 583
Net difference between projected and actual earnings on investments	$ 1,219	$ 0
Changes in proportionate share	$ 3,992	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,211	$ 1,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,437

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 944
2nd Fiscal Year	1,659
3rd Fiscal Year	451
4th Fiscal Year	385
5th Fiscal Year	0
Thereafter	0
Total	$ 3,437

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00224275%
Employer's proportionate share at MD		0.00082364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,334)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,678)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,355)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(270)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172
Changes of assumptions	$ 0	$ 89
Net difference between projected and actual earnings on investments	$ 187	$ 0
Changes in proportionate share	$ 1,582	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,769	$ 263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,506

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 714
2nd Fiscal Year	664
3rd Fiscal Year	69
4th Fiscal Year	59
5th Fiscal Year	0
Thereafter	0
Total	$ 1,506

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00926266%
Employer's proportionate share at MD		0.00868921%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,294)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,848)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	213
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,635)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,810
Changes of assumptions	$ 0	$ 941
Net difference between projected and actual earnings on investments	$ 1,969	$ 0
Changes in proportionate share	$ 584	$ 81
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,553	$ 2,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (279)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,533)
2nd Fiscal Year	(95)
3rd Fiscal Year	728
4th Fiscal Year	621
5th Fiscal Year	0
Thereafter	0
Total	$ (279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02798150%
Employer's proportionate share at MD		0.00990973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,070)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,519)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,873
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,064
Changes of assumptions	$ 0	$ 1,073
Net difference between projected and actual earnings on investments	$ 2,246	$ 0
Changes in proportionate share	$ 19,043	$ 76
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,289	$ 3,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,076

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,170
2nd Fiscal Year	8,367
3rd Fiscal Year	830
4th Fiscal Year	708
5th Fiscal Year	0
Thereafter	0
Total	$ 18,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02832140%
Employer's proportionate share at MD		0.01785125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,727)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,374)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,366)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,850)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,977
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(873)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,718
Changes of assumptions	$ 0	$ 1,933
Net difference between projected and actual earnings on investments	$ 4,045	$ 0
Changes in proportionate share	$ 10,686	$ 706
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,731	$ 6,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,374

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)
1st Fiscal Year	$ 1,361
2nd Fiscal Year	4,241
3rd Fiscal Year	1,495
4th Fiscal Year	1,276
5th Fiscal Year	0
Thereafter	0
Total	$ 8,374

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09365014%
Employer's proportionate share at MD		0.08739437%
Employer's proportionate share of system NOL/(A) at prior MD	$	(180,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,075)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(207,411)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,642)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,622
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,020)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,204
Changes of assumptions	$ 0	$ 9,466
Net difference between projected and actual earnings on investments	$ 19,803	$ 0
Changes in proportionate share	$ 6,378	$ 946
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,181	$ 28,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,435)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,270)
2nd Fiscal Year	(732)
3rd Fiscal Year	7,320
4th Fiscal Year	6,247
5th Fiscal Year	0
Thereafter	0
Total	$ (2,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00405266%
Employer's proportionate share at MD		0.00051245%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,831)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(843)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,216)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(168)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,728
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 107
Changes of assumptions	$ 0	$ 56
Net difference between projected and actual earnings on investments	$ 116	$ 0
Changes in proportionate share	$ 3,610	$ 188
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,726	$ 351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,375

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,626
2nd Fiscal Year	1,670
3rd Fiscal Year	43
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ 3,375

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00111298%
Employer's proportionate share at MD		0.00064202%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,056)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(210)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	192
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 145	$ 0
Changes in proportionate share	$ 480	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 625	$ 238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 387

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 91
2nd Fiscal Year	198
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 387

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00252077%
Employer's proportionate share at MD		0.00175089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,871)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(574)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	456
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 365
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 397	$ 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)	$ 1,258	$ 555
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)
1st Fiscal Year	$ 126
2nd Fiscal Year	305
3rd Fiscal Year	147
4th Fiscal Year	125
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00611716%
Employer's proportionate share at MD		0.00620903%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,821)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,652)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,736)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,035)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(212)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,247)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,293
Changes of assumptions	$ 0	$ 672
Net difference between projected and actual earnings on investments	$ 1,407	$ 0
Changes in proportionate share	$ 3	$ 267
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,410	$ 2,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (1,464)
2nd Fiscal Year	(322)
3rd Fiscal Year	520
4th Fiscal Year	444
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00088303%
Employer's proportionate share at MD		0.00267705%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(960)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,837)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 558
Changes of assumptions	$ 0	$ 290
Net difference between projected and actual earnings on investments	$ 607	$ 0
Changes in proportionate share	$ 1	$ 1,832
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 608	$ 2,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,508)
2nd Fiscal Year	(980)
3rd Fiscal Year	224
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (2,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00092546%
Employer's proportionate share at MD		0.00091877%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,788)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,872)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,511)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,180)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	48
o Differences 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	$ 191
Changes of assumptions	$ 0	$ 100
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 61	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 292
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)
1st Fiscal Year	$ (136)
2nd Fiscal Year	(30)
3rd Fiscal Year	77
4th Fiscal Year	66
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00077599%
Employer's proportionate share at MD		0.00044877%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,499)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(914)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,065)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	153
o Differences 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	$ 93
Changes of assumptions	$ 0	$ 49
Net difference between projected and actual earnings on investments	$ 102	$ 0
Changes in proportionate share	$ 337	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 439	$ 175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 264

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58
2nd Fiscal Year	136
3rd Fiscal Year	38
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01131231%
Employer's proportionate share at MD		0.00785882%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,859)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,013)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,651)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,576)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,089)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,637
Changes of assumptions	$ 0	$ 851
Net difference between projected and actual earnings on investments	$ 1,781	$ 0
Changes in proportionate share	$ 3,521	$ 220
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,302	$ 2,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,594

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 55
2nd Fiscal Year	1,318
3rd Fiscal Year	658
4th Fiscal Year	562
5th Fiscal Year	0
Thereafter	0
Total	$ 2,594

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00807913%
Employer's proportionate share at MD		0.01157005%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,612)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,033)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,459)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,792)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,956)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,748)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,410
Changes of assumptions	$ 0	$ 1,253
Net difference between projected and actual earnings on investments	$ 2,622	$ 0
Changes in proportionate share	$ 0	$ 3,609
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,622	$ 7,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,650)

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)
1st Fiscal Year	$ (4,269)
2nd Fiscal Year	(2,178)
3rd Fiscal Year	969
4th Fiscal Year	827
5th Fiscal Year	0
Thereafter	0
Total	$ (4,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00639203%
Employer's proportionate share at MD		0.00375275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,352)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,647)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,173)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,906)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,230)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,585
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 782
Changes of assumptions	$ 0	$ 406
Net difference between projected and actual earnings on investments	$ 850	$ 0
Changes in proportionate share	$ 2,894	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,744	$ 1,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,556

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 838
2nd Fiscal Year	1,136
3rd Fiscal Year	314
4th Fiscal Year	268
5th Fiscal Year	0
Thereafter	0
Total	$ 2,556

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00364196%
Employer's proportionate share at MD		0.00395323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,038)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,055)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,382)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,296)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(48)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,344)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 823
Changes of assumptions	$ 0	$ 428
Net difference between projected and actual earnings on investments	$ 896	$ 0
Changes in proportionate share	$ 121	$ 317
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,017	$ 1,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (551)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (861)
2nd Fiscal Year	(304)
3rd Fiscal Year	331
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ (551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00093941%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,815)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	441
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**441**

	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	$	958	$	49
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	958	$	49
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	909

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	458
2nd Fiscal Year		451
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00226470%
Employer's proportionate share at MD		0.00064296%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,310)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,526)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	762
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 1,654	$ 88
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,800	$ 292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,508

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 657
2nd Fiscal Year	751
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 1,508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00130518%
Employer's proportionate share at MD		0.00036009%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,522)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(734)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**382**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75
Changes of assumptions	$ 0	$ 39
Net difference between projected and actual earnings on investments	$ 82	$ 0
Changes in proportionate share	$ 965	$ 10
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,047	$ 124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 923

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 425
2nd Fiscal Year	442
3rd Fiscal Year	30
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00070551%
Employer's proportionate share at MD		0.00038823%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,363)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(791)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(921)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(127)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	138
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81
Changes of assumptions	$ 0	$ 42
Net difference between projected and actual earnings on investments	$ 88	$ 0
Changes in proportionate share	$ 325	$ 40
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 413	$ 163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 55
2nd Fiscal Year	135
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00145245%
Employer's proportionate share at MD		0.00146880%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,807)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,993)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,486)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(482)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 306
Changes of assumptions	$ 0	$ 159
Net difference between projected and actual earnings on investments	$ 333	$ 0
Changes in proportionate share	$ 27	$ 22
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 360	$ 487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (127)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (288)
2nd Fiscal Year	(67)
3rd Fiscal Year	123
4th Fiscal Year	105
5th Fiscal Year	0
Thereafter	0
Total	$ (127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00201956%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,042
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,042**

	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	$ 2,059	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,059	$ 39
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,020

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)
1st Fiscal Year	$ 1,049
2nd Fiscal Year	971
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00277180%
Employer's proportionate share at MD		0.00268224%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,356)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,465)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(879)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	137
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(742)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 559
Changes of assumptions	$ 0	$ 291
Net difference between projected and actual earnings on investments	$ 608	$ 0
Changes in proportionate share	$ 204	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 812	$ 852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (396)
2nd Fiscal Year	(60)
3rd Fiscal Year	225
4th Fiscal Year	192
5th Fiscal Year	0
Thereafter	0
Total	$ (40)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00783034%
Employer's proportionate share at MD		0.00415230%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,932
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 865
Changes of assumptions	$ 0	$ 450
Net difference between projected and actual earnings on investments	$ 941	$ 0
Changes in proportionate share	$ 3,750	$ 24
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,691	$ 1,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,352

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,108
2nd Fiscal Year	1,599
3rd Fiscal Year	348
4th Fiscal Year	297
5th Fiscal Year	0
Thereafter	0
Total	$ 3,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00110299%
Employer's proportionate share at MD		0.00128153%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,611)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(420)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(168)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(588)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	267
Changes of assumptions	$	0	$	139
Net difference between projected and actual earnings on investments	$	290	$	0
Changes in proportionate share	$	2	$	255
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	292	$	661
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(369)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(421)
2nd Fiscal Year		(146)
3rd Fiscal Year		107
4th Fiscal Year		92
5th Fiscal Year		0
Thereafter		0
Total	$	(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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02237838%
Employer's proportionate share at MD		0.02020706%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,243)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,957)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	922
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,700)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,209
Changes of assumptions	$ 0	$ 2,189
Net difference between projected and actual earnings on investments	$ 4,579	$ 0
Changes in proportionate share	$ 2,230	$ 247
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,809	$ 6,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (3,149)
2nd Fiscal Year	177
3rd Fiscal Year	1,693
4th Fiscal Year	1,444
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00506505%
Employer's proportionate share at MD		0.00309028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,788)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,013)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,096
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**83**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 644
Changes of assumptions	$ 0	$ 335
Net difference between projected and actual earnings on investments	$ 700	$ 0
Changes in proportionate share	$ 2,044	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,744	$ 979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,765

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 461
2nd Fiscal Year	825
3rd Fiscal Year	259
4th Fiscal Year	221
5th Fiscal Year	0
Thereafter	0
Total	$ 1,765

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00056077%
Employer's proportionate share at MD		0.00030301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(719)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(99)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**24**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 63
Changes of assumptions	$ 0	$ 33
Net difference between projected and actual earnings on investments	$ 69	$ 0
Changes in proportionate share	$ 264	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 333	$ 99
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73
2nd Fiscal Year	113
3rd Fiscal Year	25
4th Fiscal Year	22
5th Fiscal Year	0
Thereafter	0
Total	$ 234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00488490%
Employer's proportionate share at MD		0.00271526%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,439)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,533)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,467)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(890)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,081
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**191**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 566
Changes of assumptions	$ 0	$ 294
Net difference between projected and actual earnings on investments	$ 615	$ 0
Changes in proportionate share	$ 2,214	$ 90
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,829	$ 950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,879

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)
1st Fiscal Year	$ 531
2nd Fiscal Year	927
3rd Fiscal Year	227
4th Fiscal Year	194
5th Fiscal Year	0
Thereafter	0
Total	$ 1,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02915515%
Employer's proportionate share at MD		0.03021349%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,338)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,705)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,902)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,003)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,905)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,294
Changes of assumptions	$ 0	$ 3,272
Net difference between projected and actual earnings on investments	$ 6,846	$ 0
Changes in proportionate share	$ 0	$ 1,490
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,846	$ 11,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,210)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,081)
2nd Fiscal Year	(1,819)
3rd Fiscal Year	2,531
4th Fiscal Year	2,160
5th Fiscal Year	0
Thereafter	0
Total	$ (4,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00720404%
Employer's proportionate share at MD		0.00138483%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,822)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,287)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(454)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,026
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,572**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 288
Changes of assumptions	$ 0	$ 150
Net difference between projected and actual earnings on investments	$ 314	$ 0
Changes in proportionate share	$ 5,933	$ 56
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,247	$ 494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,753

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)
1st Fiscal Year	$ 2,791
2nd Fiscal Year	2,747
3rd Fiscal Year	116
4th Fiscal Year	99
5th Fiscal Year	0
Thereafter	0
Total	$ 5,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00090109%
Employer's proportionate share at MD		0.00050569%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(832)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(166)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**46**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 105
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 115	$ 0
Changes in proportionate share	$ 404	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 519	$ 166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 353

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 104
2nd Fiscal Year	170
3rd Fiscal Year	42
4th Fiscal Year	36
5th Fiscal Year	0
Thereafter	0
Total	$ 353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00069466%
Employer's proportionate share at MD		0.00020017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(329)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(475)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	276
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42
Changes of assumptions	$ 0	$ 22
Net difference between projected and actual earnings on investments	$ 45	$ 0
Changes in proportionate share	$ 518	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 563	$ 65
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)
1st Fiscal Year	$ 238
2nd Fiscal Year	230
3rd Fiscal Year	17
4th Fiscal Year	14
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00496798%
Employer's proportionate share at MD		0.00273963%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,582)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,507)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(898)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 571
Changes of assumptions	$ 0	$ 297
Net difference between projected and actual earnings on investments	$ 621	$ 0
Changes in proportionate share	$ 2,352	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,973	$ 879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,094

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 702
2nd Fiscal Year	967
3rd Fiscal Year	229
4th Fiscal Year	196
5th Fiscal Year	0
Thereafter	0
Total	$ 2,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00202230%
Employer's proportionate share at MD		0.00113796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,908)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,319)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,872)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,701)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(373)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	493
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 237
Changes of assumptions	$ 0	$ 123
Net difference between projected and actual earnings on investments	$ 258	$ 0
Changes in proportionate share	$ 912	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,170	$ 360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 810

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 252
2nd Fiscal Year	381
3rd Fiscal Year	95
4th Fiscal Year	81
5th Fiscal Year	0
Thereafter	0
Total	$ 810

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02680215%
Employer's proportionate share at MD		0.01862363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,199)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,103)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,955
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,148)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,879
Changes of assumptions	$ 0	$ 2,017
Net difference between projected and actual earnings on investments	$ 4,220	$ 0
Changes in proportionate share	$ 8,884	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,104	$ 5,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,208

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)
1st Fiscal Year	$ 1,103
2nd Fiscal Year	3,213
3rd Fiscal Year	1,560
4th Fiscal Year	1,331
5th Fiscal Year	0
Thereafter	0
Total	$ 7,208

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00161640%
Employer's proportionate share at MD		0.00132602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,702)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(61)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(496)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 276
Changes of assumptions	$ 0	$ 144
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 302	$ 218
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 602	$ 638
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)
1st Fiscal Year	$ (306)
2nd Fiscal Year	65
3rd Fiscal Year	111
4th Fiscal Year	95
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01933124%
Employer's proportionate share at MD		0.01598274%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,355)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,931)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,238)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,597)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,329
Changes of assumptions	$ 0	$ 1,731
Net difference between projected and actual earnings on investments	$ 3,622	$ 0
Changes in proportionate share	$ 3,425	$ 27
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,047	$ 5,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,960

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,465)
2nd Fiscal Year	943
3rd Fiscal Year	1,339
4th Fiscal Year	1,142
5th Fiscal Year	0
Thereafter	0
Total	$ 1,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02587288%
Employer's proportionate share at MD		0.02311762%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,996)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,105)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,029)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,864)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,576)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,335
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,815
Changes of assumptions	$ 0	$ 2,504
Net difference between projected and actual earnings on investments	$ 5,238	$ 0
Changes in proportionate share	$ 2,853	$ 52
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,091	$ 7,371
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)
1st Fiscal Year	$ (3,229)
2nd Fiscal Year	360
3rd Fiscal Year	1,936
4th Fiscal Year	1,652
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.29849820%
Employer's proportionate share at MD		0.19551218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(576,806)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(398,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(321,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(464,004)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(64,075)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	53,181
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,894)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,726
Changes of assumptions	$ 0	$ 21,176
Net difference between projected and actual earnings on investments	$ 44,303	$ 0
Changes in proportionate share	$ 105,210	$ 2,860
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 149,513	$ 64,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 84,751

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,149
2nd Fiscal Year	41,251
3rd Fiscal Year	16,377
4th Fiscal Year	13,975
5th Fiscal Year	0
Thereafter	0
Total	$ 84,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06864685%
Employer's proportionate share at MD		0.03962524%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,740)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,184)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,042)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,986)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,327
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,254
Changes of assumptions	$ 0	$ 4,292
Net difference between projected and actual earnings on investments	$ 8,979	$ 0
Changes in proportionate share	$ 29,591	$ 931
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,570	$ 13,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,093

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,673
2nd Fiscal Year	12,268
3rd Fiscal Year	3,319
4th Fiscal Year	2,832
5th Fiscal Year	0
Thereafter	0
Total	$ 25,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01193020%
Employer's proportionate share at MD		0.00544829%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,053)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,101)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,930)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,786)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,175
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,389**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,135
Changes of assumptions	$ 0	$ 590
Net difference between projected and actual earnings on investments	$ 1,235	$ 0
Changes in proportionate share	$ 6,609	$ 146
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,844	$ 1,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,973

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,236
2nd Fiscal Year	2,891
3rd Fiscal Year	456
4th Fiscal Year	389
5th Fiscal Year	0
Thereafter	0
Total	$ 5,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00600268%
Employer's proportionate share at MD		0.00442920%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,599)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,512)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,452)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	693
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(759)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 923
Changes of assumptions	$ 0	$ 480
Net difference between projected and actual earnings on investments	$ 1,004	$ 0
Changes in proportionate share	$ 1,605	$ 69
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,609	$ 1,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,137

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (121)
2nd Fiscal Year	571
3rd Fiscal Year	371
4th Fiscal Year	317
5th Fiscal Year	0
Thereafter	0
Total	$ 1,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00708488%
Employer's proportionate share at MD		0.00432542%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,691)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,813)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,115)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,265)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,418)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,537
o Differences 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	$ 901
Changes of assumptions	$ 0	$ 468
Net difference between projected and actual earnings on investments	$ 980	$ 0
Changes in proportionate share	$ 2,881	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,861	$ 1,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,492

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 665
2nd Fiscal Year	1,155
3rd Fiscal Year	362
4th Fiscal Year	309
5th Fiscal Year	0
Thereafter	0
Total	$ 2,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00265662%
Employer's proportionate share at MD		0.00497027%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,134)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,127)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,629)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,035
Changes of assumptions	$ 0	$ 538
Net difference between projected and actual earnings on investments	$ 1,126	$ 0
Changes in proportionate share	$ 21	$ 2,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,147	$ 3,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,785)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,233)
2nd Fiscal Year	(1,324)
3rd Fiscal Year	416
4th Fiscal Year	355
5th Fiscal Year	0
Thereafter	0
Total	$ (2,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00223014%
Employer's proportionate share at MD		0.00169696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,458)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,027)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(556)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	209
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(347)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 353
Changes of assumptions	$ 0	$ 184
Net difference between projected and actual earnings on investments	$ 385	$ 0
Changes in proportionate share	$ 543	$ 57
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 928	$ 594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 334

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (110)
2nd Fiscal Year	180
3rd Fiscal Year	142
4th Fiscal Year	121
5th Fiscal Year	0
Thereafter	0
Total	$ 334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00967396%
Employer's proportionate share at MD		0.00659978%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,694)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,663)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,163)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,548
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(615)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,375
Changes of assumptions	$ 0	$ 715
Net difference between projected and actual earnings on investments	$ 1,495	$ 0
Changes in proportionate share	$ 3,134	$ 108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,629	$ 2,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 211
2nd Fiscal Year	1,196
3rd Fiscal Year	553
4th Fiscal Year	472
5th Fiscal Year	0
Thereafter	0
Total	$ 2,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00281066%
Employer's proportionate share at MD		0.00213645%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,431)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,353)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(700)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	208
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(492)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 445
Changes of assumptions	$ 0	$ 231
Net difference between projected and actual earnings on investments	$ 484	$ 0
Changes in proportionate share	$ 687	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,171	$ 758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 413

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (147)
2nd Fiscal Year	228
3rd Fiscal Year	179
4th Fiscal Year	153
5th Fiscal Year	0
Thereafter	0
Total	$ 413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00393632%
Employer's proportionate share at MD		0.00116076%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,606)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,365)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,755)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,372
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**992**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 242
Changes of assumptions	$ 0	$ 126
Net difference between projected and actual earnings on investments	$ 263	$ 0
Changes in proportionate share	$ 2,832	$ 132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,095	$ 500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,135
2nd Fiscal Year	1,280
3rd Fiscal Year	97
4th Fiscal Year	83
5th Fiscal Year	0
Thereafter	0
Total	$ 2,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10545040%
Employer's proportionate share at MD		0.02390037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(203,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,699)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,317)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,722)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	42,993
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**35,160**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,978
Changes of assumptions	$ 0	$ 2,589
Net difference between projected and actual earnings on investments	$ 5,416	$ 0
Changes in proportionate share	$ 83,150	$ 571
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 88,566	$ 8,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 80,428

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 38,382
2nd Fiscal Year	38,335
3rd Fiscal Year	2,002
4th Fiscal Year	1,708
5th Fiscal Year	0
Thereafter	0
Total	$ 80,428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02844408%
Employer's proportionate share at MD		0.02026147%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,285)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,086)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,640)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,039
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,601)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,221
Changes of assumptions	$ 0	$ 2,194
Net difference between projected and actual earnings on investments	$ 4,591	$ 0
Changes in proportionate share	$ 8,344	$ 365
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,935	$ 6,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,155

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59)
2nd Fiscal Year	3,068
3rd Fiscal Year	1,697
4th Fiscal Year	1,448
5th Fiscal Year	0
Thereafter	0
Total	$ 6,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02969519%
Employer's proportionate share at MD		0.01608306%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,382)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,771)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,457)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,271)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,151
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,880**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,350
Changes of assumptions	$ 0	$ 1,742
Net difference between projected and actual earnings on investments	$ 3,644	$ 0
Changes in proportionate share	$ 14,024	$ 29
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,668	$ 5,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,547

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,138
2nd Fiscal Year	5,912
3rd Fiscal Year	1,347
4th Fiscal Year	1,150
5th Fiscal Year	0
Thereafter	0
Total	$ 12,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04071251%
Employer's proportionate share at MD		0.04653085%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,671)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(94,811)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(110,431)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,249)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,565)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,814)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,692
Changes of assumptions	$ 0	$ 5,040
Net difference between projected and actual earnings on investments	$ 10,544	$ 0
Changes in proportionate share	$ 0	$ 6,259
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,544	$ 20,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,447)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,877)
2nd Fiscal Year	(4,794)
3rd Fiscal Year	3,898
4th Fiscal Year	3,326
5th Fiscal Year	0
Thereafter	0
Total	$ (10,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00232303%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,313
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,313**

	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	$ 2,421	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,421	$ 2
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,419

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,292
2nd Fiscal Year	1,127
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00598480%
Employer's proportionate share at MD		0.00295333%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,018)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,009)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(968)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,645
o Differences 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	$ 615
Changes of assumptions	$ 0	$ 320
Net difference between projected and actual earnings on investments	$ 669	$ 0
Changes in proportionate share	$ 3,102	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,771	$ 935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,836

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,037
2nd Fiscal Year	1,341
3rd Fiscal Year	247
4th Fiscal Year	211
5th Fiscal Year	0
Thereafter	0
Total	$ 2,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06073823%
Employer's proportionate share at MD		0.03449269%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,368)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(70,282)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,861)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,304)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,253
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,185
Changes of assumptions	$ 0	$ 3,736
Net difference between projected and actual earnings on investments	$ 7,816	$ 0
Changes in proportionate share	$ 26,830	$ 811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,646	$ 11,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,914

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,409
2nd Fiscal Year	11,150
3rd Fiscal Year	2,889
4th Fiscal Year	2,465
5th Fiscal Year	0
Thereafter	0
Total	$ 22,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03956953%
Employer's proportionate share at MD		0.01889409%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,463)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,499)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,841)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,192)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,984**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,936
Changes of assumptions	$ 0	$ 2,046
Net difference between projected and actual earnings on investments	$ 4,281	$ 0
Changes in proportionate share	$ 21,108	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,389	$ 6,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,388

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,261
2nd Fiscal Year	9,194
3rd Fiscal Year	1,583
4th Fiscal Year	1,351
5th Fiscal Year	0
Thereafter	0
Total	$ 19,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00810556%
Employer's proportionate share at MD		0.00854235%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,663)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,273)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,800)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,786)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,779
Changes of assumptions	$ 0	$ 925
Net difference between projected and actual earnings on investments	$ 1,936	$ 0
Changes in proportionate share	$ 216	$ 446
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,152	$ 3,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (998)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,773)
2nd Fiscal Year	(552)
3rd Fiscal Year	716
4th Fiscal Year	611
5th Fiscal Year	0
Thereafter	0
Total	$ (998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07153686%
Employer's proportionate share at MD		0.05605109%
Employer's proportionate share of system NOL/(A) at prior MD	$	(138,235)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,210)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,025)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,370)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,229
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,141)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,676
Changes of assumptions	$ 0	$ 6,071
Net difference between projected and actual earnings on investments	$ 12,701	$ 0
Changes in proportionate share	$ 15,855	$ 1,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,556	$ 19,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,481

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,221)
2nd Fiscal Year	5,001
3rd Fiscal Year	4,695
4th Fiscal Year	4,006
5th Fiscal Year	0
Thereafter	0
Total	$ 9,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00151558%
Employer's proportionate share at MD		0.00022517%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,929)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(459)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(534)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47
Changes of assumptions	$ 0	$ 24
Net difference between projected and actual earnings on investments	$ 51	$ 0
Changes in proportionate share	$ 1,316	$ 361
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,367	$ 432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 935

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 318
2nd Fiscal Year	582
3rd Fiscal Year	19
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ 935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00472449%
Employer's proportionate share at MD		0.00249402%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,129)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,919)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(817)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,083
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 520
Changes of assumptions	$ 0	$ 270
Net difference between projected and actual earnings on investments	$ 565	$ 0
Changes in proportionate share	$ 2,291	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,856	$ 958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,898

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 554
2nd Fiscal Year	957
3rd Fiscal Year	209
4th Fiscal Year	178
5th Fiscal Year	0
Thereafter	0
Total	$ 1,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00078052%
Employer's proportionate share at MD		0.00044075%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,508)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(898)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(725)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,046)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(144)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	119
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 100	$ 0
Changes in proportionate share	$ 350	$ 66
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 450	$ 206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34
2nd Fiscal Year	141
3rd Fiscal Year	37
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00144415%
Employer's proportionate share at MD		0.00097192%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,980)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,599)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(319)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 0	$ 105
Net difference between projected and actual earnings on investments	$ 220	$ 0
Changes in proportionate share	$ 483	$ 51
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 703	$ 358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 12
2nd Fiscal Year	182
3rd Fiscal Year	81
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08149918%
Employer's proportionate share at MD		0.05046883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,486)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,835)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(119,776)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,554
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,513
Changes of assumptions	$ 0	$ 5,466
Net difference between projected and actual earnings on investments	$ 11,436	$ 0
Changes in proportionate share	$ 31,916	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,352	$ 16,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,352

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,628
2nd Fiscal Year	12,889
3rd Fiscal Year	4,227
4th Fiscal Year	3,607
5th Fiscal Year	0
Thereafter	0
Total	$ 27,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03233891%
Employer's proportionate share at MD		0.02979869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(62,490)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,019)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,720)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,766)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,668
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,207
Changes of assumptions	$ 0	$ 3,227
Net difference between projected and actual earnings on investments	$ 6,752	$ 0
Changes in proportionate share	$ 3,039	$ 71
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,791	$ 9,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,354)
2nd Fiscal Year	14
3rd Fiscal Year	2,496
4th Fiscal Year	2,130
5th Fiscal Year	0
Thereafter	0
Total	$ 286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00041945%
Employer's proportionate share at MD		0.00055790%
Employer's proportionate share of system NOL/(A) at prior MD	$	(811)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(183)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(79)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 126	$ 0
Changes in proportionate share	$ 0	$ 150
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 126	$ 326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (193)
2nd Fiscal Year	(93)
3rd Fiscal Year	47
4th Fiscal Year	40
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00010436%
Employer's proportionate share at MD		0.00010755%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(177)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(255)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22
Changes of assumptions	$ 0	$ 12
Net difference between projected and actual earnings on investments	$ 24	$ 0
Changes in proportionate share	$ 0	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24	$ 39
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)
1st Fiscal Year	$ (25)
2nd Fiscal Year	(7)
3rd Fiscal Year	9
4th Fiscal Year	8
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00160366%
Employer's proportionate share at MD		0.00135842%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,099)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,768)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,235)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,224)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(445)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	242
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 283
Changes of assumptions	$ 0	$ 147
Net difference between projected and actual earnings on investments	$ 308	$ 0
Changes in proportionate share	$ 350	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 658	$ 430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54)
2nd Fiscal Year	71
3rd Fiscal Year	114
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ 228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00047298%
Employer's proportionate share at MD		0.00028272%
Employer's proportionate share of system NOL/(A) at prior MD	$	(914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(576)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(671)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(93)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	165
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**72**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 31
Net difference between projected and actual earnings on investments	$ 64	$ 0
Changes in proportionate share	$ 256	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 320	$ 90
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 102
2nd Fiscal Year	85
3rd Fiscal Year	24
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00526506%
Employer's proportionate share at MD		0.01628748%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,174)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,187)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,655)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,338)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,674)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,012)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,393
Changes of assumptions	$ 0	$ 1,764
Net difference between projected and actual earnings on investments	$ 3,691	$ 0
Changes in proportionate share	$ 1,778	$ 11,346
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,469	$ 16,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,716)
2nd Fiscal Year	(5,846)
3rd Fiscal Year	1,364
4th Fiscal Year	1,164
5th Fiscal Year	0
Thereafter	0
Total	$ (11,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00176830%
Employer's proportionate share at MD		0.00227828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,642)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,407)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(197)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 475
Changes of assumptions	$ 0	$ 247
Net difference between projected and actual earnings on investments	$ 516	$ 0
Changes in proportionate share	$ 82	$ 520
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 598	$ 1,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (644)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (661)
2nd Fiscal Year	(336)
3rd Fiscal Year	191
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ (644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01497446%
Employer's proportionate share at MD		0.00929947%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,949)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,937
Changes of assumptions	$ 0	$ 1,007
Net difference between projected and actual earnings on investments	$ 2,107	$ 0
Changes in proportionate share	$ 5,807	$ 201
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,914	$ 3,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,769

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 994
2nd Fiscal Year	2,332
3rd Fiscal Year	779
4th Fiscal Year	665
5th Fiscal Year	0
Thereafter	0
Total	$ 4,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01813254%
Employer's proportionate share at MD		0.01606624%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,737)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,429)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,130)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	988
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,277)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,347
Changes of assumptions	$ 0	$ 1,740
Net difference between projected and actual earnings on investments	$ 3,641	$ 0
Changes in proportionate share	$ 2,107	$ 187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,748	$ 5,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 474

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,326)
2nd Fiscal Year	306
3rd Fiscal Year	1,346
4th Fiscal Year	1,148
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00066365%
Employer's proportionate share at MD		0.00034122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(695)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(810)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(112)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	177
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**65**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 77	$ 0
Changes in proportionate share	$ 336	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 413	$ 112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 107
2nd Fiscal Year	142
3rd Fiscal Year	29
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00452495%
Employer's proportionate share at MD		0.00136392%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,744)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(447)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,834
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,387**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 284
Changes of assumptions	$ 0	$ 148
Net difference between projected and actual earnings on investments	$ 309	$ 0
Changes in proportionate share	$ 3,363	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,672	$ 433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,239

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,545
2nd Fiscal Year	1,483
3rd Fiscal Year	114
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ 3,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.68853106%
Employer's proportionate share at MD		0.57850632%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,330,491)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,178,766)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(951,655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,372,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(189,593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	56,076
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(133,517)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 120,504
Changes of assumptions	$ 0	$ 62,657
Net difference between projected and actual earnings on investments	$ 131,088	$ 0
Changes in proportionate share	$ 112,358	$ 2,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 243,446	$ 185,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,216

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)
1st Fiscal Year	$ (60,199)
2nd Fiscal Year	28,607
3rd Fiscal Year	48,458
4th Fiscal Year	41,350
5th Fiscal Year	0
Thereafter	0
Total	$ 58,216

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01674474%
Employer's proportionate share at MD		0.00567755%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,357)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,569)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,340)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,474)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,861)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,228
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,367**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,183
Changes of assumptions	$ 0	$ 615
Net difference between projected and actual earnings on investments	$ 1,287	$ 0
Changes in proportionate share	$ 11,795	$ 75
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,082	$ 1,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,209

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)
1st Fiscal Year	$ 5,175
2nd Fiscal Year	5,152
3rd Fiscal Year	476
4th Fiscal Year	406
5th Fiscal Year	0
Thereafter	0
Total	$ 11,209

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04976313%
Employer's proportionate share at MD		0.03132504%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,160)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,266)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,799
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,525
Changes of assumptions	$ 0	$ 3,393
Net difference between projected and actual earnings on investments	$ 7,098	$ 0
Changes in proportionate share	$ 18,800	$ 851
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,898	$ 10,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,129

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)
1st Fiscal Year	$ 2,756
2nd Fiscal Year	7,511
3rd Fiscal Year	2,624
4th Fiscal Year	2,239
5th Fiscal Year	0
Thereafter	0
Total	$ 15,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02249665%
Employer's proportionate share at MD		0.02449836%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,472)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,300)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,141)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,029)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(520)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,549)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,103
Changes of assumptions	$ 0	$ 2,653
Net difference between projected and actual earnings on investments	$ 5,551	$ 0
Changes in proportionate share	$ 638	$ 2,070
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,189	$ 9,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,637)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,500)
2nd Fiscal Year	(1,940)
3rd Fiscal Year	2,052
4th Fiscal Year	1,751
5th Fiscal Year	0
Thereafter	0
Total	$ (3,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14722967%
Employer's proportionate share at MD		0.08330245%
Employer's proportionate share of system NOL/(A) at prior MD	$	(284,501)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(169,737)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(197,700)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	31,648
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,352
Changes of assumptions	$ 0	$ 9,022
Net difference between projected and actual earnings on investments	$ 18,876	$ 0
Changes in proportionate share	$ 65,236	$ 2,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 84,112	$ 28,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,191
2nd Fiscal Year	27,143
3rd Fiscal Year	6,978
4th Fiscal Year	5,954
5th Fiscal Year	0
Thereafter	0
Total	$ 55,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01755882%
Employer's proportionate share at MD		0.01713848%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,930)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,921)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,617)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,131
o Differences 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	$ 3,570
Changes of assumptions	$ 0	$ 1,856
Net difference between projected and actual earnings on investments	$ 3,884	$ 0
Changes in proportionate share	$ 1,673	$ 1,386
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,557	$ 6,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,255)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,270)
2nd Fiscal Year	(646)
3rd Fiscal Year	1,436
4th Fiscal Year	1,225
5th Fiscal Year	0
Thereafter	0
Total	$ (1,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10485240%
Employer's proportionate share at MD		0.04884404%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,613)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(99,525)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(115,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,008)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,282
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,174
Changes of assumptions	$ 0	$ 5,290
Net difference between projected and actual earnings on investments	$ 11,068	$ 0
Changes in proportionate share	$ 57,107	$ 59
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 68,175	$ 15,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,652

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,077
2nd Fiscal Year	24,991
3rd Fiscal Year	4,091
4th Fiscal Year	3,491
5th Fiscal Year	0
Thereafter	0
Total	$ 52,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03176824%
Employer's proportionate share at MD		0.00528209%
Employer's proportionate share of system NOL/(A) at prior MD	$	(61,388)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,763)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,536)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,731)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,588
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,100
Changes of assumptions	$ 0	$ 572
Net difference between projected and actual earnings on investments	$ 1,197	$ 0
Changes in proportionate share	$ 27,663	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,860	$ 1,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,149

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,699
2nd Fiscal Year	12,630
3rd Fiscal Year	442
4th Fiscal Year	378
5th Fiscal Year	0
Thereafter	0
Total	$ 27,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01414820%
Employer's proportionate share at MD		0.01607001%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,339)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,744)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,139)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(870)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,137)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,347
Changes of assumptions	$ 0	$ 1,741
Net difference between projected and actual earnings on investments	$ 3,641	$ 0
Changes in proportionate share	$ 248	$ 1,960
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,889	$ 7,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,159)

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)
1st Fiscal Year	$ (4,069)
2nd Fiscal Year	(1,584)
3rd Fiscal Year	1,346
4th Fiscal Year	1,149
5th Fiscal Year	0
Thereafter	0
Total	$ (3,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04185959%
Employer's proportionate share at MD		0.03794431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,888)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,052)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,809
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,626)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,904
Changes of assumptions	$ 0	$ 4,110
Net difference between projected and actual earnings on investments	$ 8,598	$ 0
Changes in proportionate share	$ 4,204	$ 66
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,802	$ 12,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 722

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,482)
2nd Fiscal Year	314
3rd Fiscal Year	3,178
4th Fiscal Year	2,712
5th Fiscal Year	0
Thereafter	0
Total	$ 722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00250743%
Employer's proportionate share at MD		0.00254308%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,845)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,182)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,035)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	25
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(808)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 530
Changes of assumptions	$ 0	$ 275
Net difference between projected and actual earnings on investments	$ 576	$ 0
Changes in proportionate share	$ 59	$ 40
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 635	$ 845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (210)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (485)
2nd Fiscal Year	(120)
3rd Fiscal Year	213
4th Fiscal Year	182
5th Fiscal Year	0
Thereafter	0
Total	$ (210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03511035%
Employer's proportionate share at MD		0.03070377%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,846)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(72,868)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	365
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,697)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,396
Changes of assumptions	$ 0	$ 3,325
Net difference between projected and actual earnings on investments	$ 6,957	$ 0
Changes in proportionate share	$ 4,562	$ 2,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,519	$ 12,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (643)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,022)
2nd Fiscal Year	613
3rd Fiscal Year	2,572
4th Fiscal Year	2,195
5th Fiscal Year	0
Thereafter	0
Total	$ (643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01340450%
Employer's proportionate share at MD		0.00351295%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,902)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,158)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,337)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,158
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 732
Changes of assumptions	$ 0	$ 380
Net difference between projected and actual earnings on investments	$ 796	$ 0
Changes in proportionate share	$ 10,086	$ 132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,882	$ 1,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,638

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)
1st Fiscal Year	$ 4,475
2nd Fiscal Year	4,617
3rd Fiscal Year	294
4th Fiscal Year	251
5th Fiscal Year	0
Thereafter	0
Total	$ 9,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00046461%
Employer's proportionate share at MD		0.00033917%
Employer's proportionate share of system NOL/(A) at prior MD	$	(898)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(691)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(805)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(111)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	57
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 77	$ 0
Changes in proportionate share	$ 129	$ 18
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 206	$ 126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 80

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18)
2nd Fiscal Year	46
3rd Fiscal Year	28
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 80

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00234367%
Employer's proportionate share at MD		0.00137115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,529)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(449)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	631
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**182**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 286
Changes of assumptions	$ 0	$ 149
Net difference between projected and actual earnings on investments	$ 311	$ 0
Changes in proportionate share	$ 1,036	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,347	$ 435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 912

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 286
2nd Fiscal Year	413
3rd Fiscal Year	115
4th Fiscal Year	98
5th Fiscal Year	0
Thereafter	0
Total	$ 912

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00400574%
Employer's proportionate share at MD		0.00236634%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,822)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,616)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	785
o Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 493
Changes of assumptions	$ 0	$ 256
Net difference between projected and actual earnings on investments	$ 536	$ 0
Changes in proportionate share	$ 1,671	$ 119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,207	$ 868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,339

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 290
2nd Fiscal Year	681
3rd Fiscal Year	198
4th Fiscal Year	169
5th Fiscal Year	0
Thereafter	0
Total	$ 1,339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00183923%
Employer's proportionate share at MD		0.00184555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,554)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,760)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,380)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(641)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 384
Changes of assumptions	$ 0	$ 200
Net difference between projected and actual earnings on investments	$ 418	$ 0
Changes in proportionate share	$ 0	$ 16
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 418	$ 600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (387)
2nd Fiscal Year	(82)
3rd Fiscal Year	155
4th Fiscal Year	132
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00579736%
Employer's proportionate share at MD		0.00542439%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,203)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,053)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,778)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	60
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,718)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,130
Changes of assumptions	$ 0	$ 588
Net difference between projected and actual earnings on investments	$ 1,229	$ 0
Changes in proportionate share	$ 381	$ 143
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,610	$ 1,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (251)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,032)
2nd Fiscal Year	(60)
3rd Fiscal Year	454
4th Fiscal Year	388
5th Fiscal Year	0
Thereafter	0
Total	$ (251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06528551%
Employer's proportionate share at MD		0.04410853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(126,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(89,876)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(104,682)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,456)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,376
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,080)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,188
Changes of assumptions	$ 0	$ 4,777
Net difference between projected and actual earnings on investments	$ 9,995	$ 0
Changes in proportionate share	$ 21,640	$ 895
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,635	$ 14,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,775

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)
1st Fiscal Year	$ 1,634
2nd Fiscal Year	8,293
3rd Fiscal Year	3,695
4th Fiscal Year	3,153
5th Fiscal Year	0
Thereafter	0
Total	$ 16,775

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01043433%
Employer's proportionate share at MD		0.01115352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,163)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,726)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,470)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(502)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,157)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,323
Changes of assumptions	$ 0	$ 1,208
Net difference between projected and actual earnings on investments	$ 2,527	$ 0
Changes in proportionate share	$ 0	$ 773
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,527	$ 4,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,777)

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)
1st Fiscal Year	$ (2,690)
2nd Fiscal Year	(818)
3rd Fiscal Year	934
4th Fiscal Year	797
5th Fiscal Year	0
Thereafter	0
Total	$ (1,777)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00192418%
Employer's proportionate share at MD		0.00148028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,718)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,513)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(198)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 308
Changes of assumptions	$ 0	$ 160
Net difference between projected and actual earnings on investments	$ 335	$ 0
Changes in proportionate share	$ 504	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 839	$ 468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 371

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17)
2nd Fiscal Year	158
3rd Fiscal Year	124
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ 371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01370197%
Employer's proportionate share at MD		0.00681174%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,477)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,880)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,166)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,232)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,275
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,043**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,419
Changes of assumptions	$ 0	$ 738
Net difference between projected and actual earnings on investments	$ 1,544	$ 0
Changes in proportionate share	$ 7,025	$ 341
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,569	$ 2,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,071

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,001
2nd Fiscal Year	3,012
3rd Fiscal Year	571
4th Fiscal Year	487
5th Fiscal Year	0
Thereafter	0
Total	$ 6,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00737461%
Employer's proportionate share at MD		0.00748584%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,250)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,253)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,766)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,453)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(76)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,529)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,559
Changes of assumptions	$ 0	$ 811
Net difference between projected and actual earnings on investments	$ 1,696	$ 0
Changes in proportionate share	$ 86	$ 113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,782	$ 2,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (1,503)
2nd Fiscal Year	(360)
3rd Fiscal Year	627
4th Fiscal Year	535
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00146680%
Employer's proportionate share at MD		0.00102852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,834)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,441)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(337)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	252
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(85)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 233	$ 0
Changes in proportionate share	$ 457	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 690	$ 325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 365

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34
2nd Fiscal Year	171
3rd Fiscal Year	86
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ 365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00099501%
Employer's proportionate share at MD		0.00130370%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,923)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,094)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(183)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(610)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 272
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 295	$ 0
Changes in proportionate share	$ 0	$ 334
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 295	$ 747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (452)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (448)
2nd Fiscal Year	(206)
3rd Fiscal Year	109
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ (452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02613065%
Employer's proportionate share at MD		0.00939995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,494)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,153)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,309)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,081)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,417
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,336**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,958
Changes of assumptions	$ 0	$ 1,018
Net difference between projected and actual earnings on investments	$ 2,130	$ 0
Changes in proportionate share	$ 17,059	$ 647
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,189	$ 3,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,566

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)
1st Fiscal Year	$ 6,482
2nd Fiscal Year	7,624
3rd Fiscal Year	787
4th Fiscal Year	672
5th Fiscal Year	0
Thereafter	0
Total	$ 15,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01279888%
Employer's proportionate share at MD		0.00421284%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,732)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,584)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,998)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,381)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,418
o Differences 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	$ 878
Changes of assumptions	$ 0	$ 456
Net difference between projected and actual earnings on investments	$ 955	$ 0
Changes in proportionate share	$ 8,754	$ 148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,709	$ 1,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,227

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,615
2nd Fiscal Year	3,958
3rd Fiscal Year	353
4th Fiscal Year	301
5th Fiscal Year	0
Thereafter	0
Total	$ 8,227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02702825%
Employer's proportionate share at MD		0.01840412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,228)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,500)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,678)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,032)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,792
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,240)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,834
Changes of assumptions	$ 0	$ 1,993
Net difference between projected and actual earnings on investments	$ 4,170	$ 0
Changes in proportionate share	$ 9,442	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,612	$ 5,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,674

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)
1st Fiscal Year	$ 1,368
2nd Fiscal Year	3,449
3rd Fiscal Year	1,542
4th Fiscal Year	1,315
5th Fiscal Year	0
Thereafter	0
Total	$ 7,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00352117%
Employer's proportionate share at MD		0.00478803%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,804)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,363)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,569)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(623)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 997
Changes of assumptions	$ 0	$ 519
Net difference between projected and actual earnings on investments	$ 1,085	$ 0
Changes in proportionate share	$ 19	$ 1,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,104	$ 2,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,723)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,652)
2nd Fiscal Year	(815)
3rd Fiscal Year	401
4th Fiscal Year	342
5th Fiscal Year	0
Thereafter	0
Total	$ (1,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122494%
Employer's proportionate share at MD		0.00039829%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(812)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(945)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(131)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	417
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 83
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 843	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 933	$ 149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 784

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 340
2nd Fiscal Year	382
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01293187%
Employer's proportionate share at MD		0.03185683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,989)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,912)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,605)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,105)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,545)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,636
Changes of assumptions	$ 0	$ 3,450
Net difference between projected and actual earnings on investments	$ 7,219	$ 0
Changes in proportionate share	$ 1,174	$ 19,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,393	$ 29,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,990)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,562)
2nd Fiscal Year	(10,374)
3rd Fiscal Year	2,668
4th Fiscal Year	2,277
5th Fiscal Year	0
Thereafter	0
Total	$ (20,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00548423%
Employer's proportionate share at MD		0.00212702%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,598)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,334)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,048)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(697)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,443
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 443
Changes of assumptions	$ 0	$ 230
Net difference between projected and actual earnings on investments	$ 482	$ 0
Changes in proportionate share	$ 3,428	$ 424
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,910	$ 1,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,813

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 989
2nd Fiscal Year	1,493
3rd Fiscal Year	178
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ 2,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00111522%
Employer's proportionate share at MD		0.00229086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,437)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(606)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,357)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 477
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 519	$ 0
Changes in proportionate share	$ 15	$ 1,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 534	$ 1,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,390)

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)
1st Fiscal Year	$ (1,081)
2nd Fiscal Year	(664)
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ (1,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01334150%
Employer's proportionate share at MD		0.00884315%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,781)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,019)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,547)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,898)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,973
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(925)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,842
Changes of assumptions	$ 0	$ 958
Net difference between projected and actual earnings on investments	$ 2,004	$ 0
Changes in proportionate share	$ 4,586	$ 385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,590	$ 3,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,405

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)
1st Fiscal Year	$ 265
2nd Fiscal Year	1,767
3rd Fiscal Year	741
4th Fiscal Year	632
5th Fiscal Year	0
Thereafter	0
Total	$ 3,405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04289215%
Employer's proportionate share at MD		0.01142240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,883)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,274)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,109)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,743)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,731
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**13,988**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,379
Changes of assumptions	$ 0	$ 1,237
Net difference between projected and actual earnings on investments	$ 2,588	$ 0
Changes in proportionate share	$ 33,396	$ 36
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,984	$ 3,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,332

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,722
2nd Fiscal Year	14,836
3rd Fiscal Year	957
4th Fiscal Year	816
5th Fiscal Year	0
Thereafter	0
Total	$ 32,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00916666%
Employer's proportionate share at MD		0.00520362%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,560)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,678
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,084
Changes of assumptions	$ 0	$ 564
Net difference between projected and actual earnings on investments	$ 1,179	$ 0
Changes in proportionate share	$ 4,041	$ 435
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,220	$ 2,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,137

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 675
2nd Fiscal Year	1,655
3rd Fiscal Year	436
4th Fiscal Year	372
5th Fiscal Year	0
Thereafter	0
Total	$ 3,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00474488%
Employer's proportionate share at MD		0.00228945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,169)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,433)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,149
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 477
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 519	$ 0
Changes in proportionate share	$ 2,504	$ 162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,023	$ 887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,136

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 703
2nd Fiscal Year	1,078
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 2,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00013488%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,076
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,076**

	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	$ 1,151	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,151	$ 0
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)
1st Fiscal Year	$ 995
2nd Fiscal Year	156
3rd Fiscal Year	0
4th Fiscal Year	0
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00349295%
Employer's proportionate share at MD		0.00252217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(827)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	555
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 525
Changes of assumptions	$ 0	$ 273
Net difference between projected and actual earnings on investments	$ 572	$ 0
Changes in proportionate share	$ 999	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,571	$ 815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 756

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3
2nd Fiscal Year	361
3rd Fiscal Year	211
4th Fiscal Year	180
5th Fiscal Year	0
Thereafter	0
Total	$ 756

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00774232%
Employer's proportionate share at MD		0.00610918%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,961)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,499)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	956
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,273
Changes of assumptions	$ 0	$ 662
Net difference between projected and actual earnings on investments	$ 1,384	$ 0
Changes in proportionate share	$ 1,706	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,090	$ 1,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,135

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (346)
2nd Fiscal Year	534
3rd Fiscal Year	512
4th Fiscal Year	437
5th Fiscal Year	0
Thereafter	0
Total	$ 1,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02233958%
Employer's proportionate share at MD		0.02008410%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,923)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,665)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,582)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	685
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,897)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,184
Changes of assumptions	$ 0	$ 2,175
Net difference between projected and actual earnings on investments	$ 4,551	$ 0
Changes in proportionate share	$ 2,300	$ 466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,851	$ 6,825
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)
1st Fiscal Year	$ (3,295)
2nd Fiscal Year	204
3rd Fiscal Year	1,682
4th Fiscal Year	1,436
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04763307%
Employer's proportionate share at MD		0.02452981%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,044)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,352)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,216)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,761**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,110
Changes of assumptions	$ 0	$ 2,657
Net difference between projected and actual earnings on investments	$ 5,558	$ 0
Changes in proportionate share	$ 23,557	$ 1,118
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,115	$ 8,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,230

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,384
2nd Fiscal Year	10,039
3rd Fiscal Year	2,055
4th Fiscal Year	1,753
5th Fiscal Year	0
Thereafter	0
Total	$ 20,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00162927%
Employer's proportionate share at MD		0.00223913%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,148)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,314)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(734)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(339)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,073)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 466
Changes of assumptions	$ 0	$ 243
Net difference between projected and actual earnings on investments	$ 507	$ 0
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)	$ 507	$ 1,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (829)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (787)
2nd Fiscal Year	(389)
3rd Fiscal Year	188
4th Fiscal Year	160
5th Fiscal Year	0
Thereafter	0
Total	$ (829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00670978%
Employer's proportionate share at MD		0.00629080%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,818)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	155
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,907)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,310
Changes of assumptions	$ 0	$ 681
Net difference between projected and actual earnings on investments	$ 1,425	$ 0
Changes in proportionate share	$ 427	$ 59
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,852	$ 2,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (198)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,108)
2nd Fiscal Year	(67)
3rd Fiscal Year	527
4th Fiscal Year	450
5th Fiscal Year	0
Thereafter	0
Total	$ (198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00315836%
Employer's proportionate share at MD		0.00221209%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,103)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,507)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,250)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(725)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 461
Changes of assumptions	$ 0	$ 240
Net difference between projected and actual earnings on investments	$ 501	$ 0
Changes in proportionate share	$ 965	$ 73
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,466	$ 774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (8)
2nd Fiscal Year	358
3rd Fiscal Year	185
4th Fiscal Year	158
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00271932%
Employer's proportionate share at MD		0.00054013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,101)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(889)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,282)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(177)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,204
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,027**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 113
Changes of assumptions	$ 0	$ 59
Net difference between projected and actual earnings on investments	$ 122	$ 0
Changes in proportionate share	$ 2,240	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,362	$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,188

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,073
2nd Fiscal Year	1,032
3rd Fiscal Year	45
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ 2,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01045219%
Employer's proportionate share at MD		0.00904096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,197)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,422)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,457)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,963)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,536)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,883
Changes of assumptions	$ 0	$ 979
Net difference between projected and actual earnings on investments	$ 2,049	$ 0
Changes in proportionate share	$ 1,439	$ 263
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,488	$ 3,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 363

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,322)
2nd Fiscal Year	281
3rd Fiscal Year	757
4th Fiscal Year	646
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00547917%
Employer's proportionate share at MD		0.00199037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,056)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,724)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(652)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,664
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 415
Changes of assumptions	$ 0	$ 216
Net difference between projected and actual earnings on investments	$ 451	$ 0
Changes in proportionate share	$ 3,564	$ 272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,015	$ 903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,112

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,226
2nd Fiscal Year	1,578
3rd Fiscal Year	167
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ 3,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05095000%
Employer's proportionate share at MD		0.03242432%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98,454)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(66,068)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,952)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,626)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,676)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,754
Changes of assumptions	$ 0	$ 3,512
Net difference between projected and actual earnings on investments	$ 7,347	$ 0
Changes in proportionate share	$ 18,889	$ 1,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,236	$ 12,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,091

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,642
2nd Fiscal Year	7,415
3rd Fiscal Year	2,716
4th Fiscal Year	2,318
5th Fiscal Year	0
Thereafter	0
Total	$ 14,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00387146%
Employer's proportionate share at MD		0.00181741%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,481)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,703)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(596)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	791
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 379
Changes of assumptions	$ 0	$ 197
Net difference between projected and actual earnings on investments	$ 412	$ 0
Changes in proportionate share	$ 2,094	$ 260
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,506	$ 836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,670

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 495
2nd Fiscal Year	894
3rd Fiscal Year	152
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ 1,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.63878472%
Employer's proportionate share at MD		0.35575269%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,234,363)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(724,882)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(585,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(844,299)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(116,590)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	144,289
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**27,699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,104
Changes of assumptions	$ 0	$ 38,531
Net difference between projected and actual earnings on investments	$ 80,613	$ 0
Changes in proportionate share	$ 288,586	$ 6,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 369,199	$ 119,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 249,901

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73,529
2nd Fiscal Year	121,144
3rd Fiscal Year	29,799
4th Fiscal Year	25,428
5th Fiscal Year	0
Thereafter	0
Total	$ 249,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02039290%
Employer's proportionate share at MD		0.01514936%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,868)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,954)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,965)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,912
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,053)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,156
Changes of assumptions	$ 0	$ 1,641
Net difference between projected and actual earnings on investments	$ 3,433	$ 0
Changes in proportionate share	$ 5,873	$ 88
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,306	$ 4,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,421

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 127
2nd Fiscal Year	1,942
3rd Fiscal Year	1,269
4th Fiscal Year	1,083
5th Fiscal Year	0
Thereafter	0
Total	$ 4,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08134520%
Employer's proportionate share at MD		0.06566473%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,188)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,799)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(155,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,520)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,369
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,678
Changes of assumptions	$ 0	$ 7,112
Net difference between projected and actual earnings on investments	$ 14,879	$ 0
Changes in proportionate share	$ 15,988	$ 1,056
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,867	$ 21,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,021

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,891)
2nd Fiscal Year	4,719
3rd Fiscal Year	5,500
4th Fiscal Year	4,694
5th Fiscal Year	0
Thereafter	0
Total	$ 9,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00073600%
Employer's proportionate share at MD		0.00059485%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,422)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,212)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(195)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 124
Changes of assumptions	$ 0	$ 64
Net difference between projected and actual earnings on investments	$ 135	$ 0
Changes in proportionate share	$ 144	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 279	$ 192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 87

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49)
2nd Fiscal Year	43
3rd Fiscal Year	50
4th Fiscal Year	43
5th Fiscal Year	0
Thereafter	0
Total	$ 87

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00726826%
Employer's proportionate share at MD		0.00531888%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,045)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,838)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,623)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,743)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	844
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(899)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,108
Changes of assumptions	$ 0	$ 576
Net difference between projected and actual earnings on investments	$ 1,205	$ 0
Changes in proportionate share	$ 1,991	$ 217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,196	$ 1,901
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)
1st Fiscal Year	$ (229)
2nd Fiscal Year	698
3rd Fiscal Year	446
4th Fiscal Year	380
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00775079%
Employer's proportionate share at MD		0.00428941%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,977)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,740)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,056)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,180)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,406)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,616
o Differences 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	$ 893
Changes of assumptions	$ 0	$ 465
Net difference between projected and actual earnings on investments	$ 972	$ 0
Changes in proportionate share	$ 3,531	$ 249
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,503	$ 1,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,896

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 763
2nd Fiscal Year	1,467
3rd Fiscal Year	359
4th Fiscal Year	307
5th Fiscal Year	0
Thereafter	0
Total	$ 2,896

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00386590%
Employer's proportionate share at MD		0.00237688%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,843)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(779)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 495
Changes of assumptions	$ 0	$ 257
Net difference between projected and actual earnings on investments	$ 539	$ 0
Changes in proportionate share	$ 1,641	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,180	$ 755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,425

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 426
2nd Fiscal Year	629
3rd Fiscal Year	199
4th Fiscal Year	170
5th Fiscal Year	0
Thereafter	0
Total	$ 1,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00071085%
Employer's proportionate share at MD		0.00056466%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,374)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(929)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,340)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	78
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 118
Changes of assumptions	$ 0	$ 61
Net difference between projected and actual earnings on investments	$ 128	$ 0
Changes in proportionate share	$ 149	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 277	$ 180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 97

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38)
2nd Fiscal Year	47
3rd Fiscal Year	47
4th Fiscal Year	40
5th Fiscal Year	0
Thereafter	0
Total	$ 97

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00209840%
Employer's proportionate share at MD		0.00162274%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,055)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,306)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,851)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(532)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	87
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(445)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 338
Changes of assumptions	$ 0	$ 176
Net difference between projected and actual earnings on investments	$ 368	$ 0
Changes in proportionate share	$ 485	$ 144
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 853	$ 658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (205)
2nd Fiscal Year	148
3rd Fiscal Year	136
4th Fiscal Year	116
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00201536%
Employer's proportionate share at MD		0.00132587%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,702)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,181)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	346
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 276
Changes of assumptions	$ 0	$ 144
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 703	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,003	$ 426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 577

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 96
2nd Fiscal Year	276
3rd Fiscal Year	111
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ 577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00373237%
Employer's proportionate share at MD		0.00363796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,212)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,634)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 758
Changes of assumptions	$ 0	$ 394
Net difference between projected and actual earnings on investments	$ 824	$ 0
Changes in proportionate share	$ 96	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 920	$ 1,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (266)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (721)
2nd Fiscal Year	(109)
3rd Fiscal Year	305
4th Fiscal Year	260
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00115083%
Employer's proportionate share at MD		0.00176976%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,224)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(580)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(434)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 369
Changes of assumptions	$ 0	$ 192
Net difference between projected and actual earnings on investments	$ 401	$ 0
Changes in proportionate share	$ 15	$ 795
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 416	$ 1,356
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)
1st Fiscal Year	$ (827)
2nd Fiscal Year	(387)
3rd Fiscal Year	148
4th Fiscal Year	126
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00725475%
Employer's proportionate share at MD		0.01224399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,019)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,948)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,142)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,013)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,499)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,550
Changes of assumptions	$ 0	$ 1,326
Net difference between projected and actual earnings on investments	$ 2,774	$ 0
Changes in proportionate share	$ 175	$ 5,087
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,949	$ 8,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,014)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,006)
2nd Fiscal Year	(2,909)
3rd Fiscal Year	1,026
4th Fiscal Year	875
5th Fiscal Year	0
Thereafter	0
Total	$ (6,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01196428%
Employer's proportionate share at MD		0.01533160%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,119)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,965)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,990)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,194
Changes of assumptions	$ 0	$ 1,661
Net difference between projected and actual earnings on investments	$ 3,474	$ 0
Changes in proportionate share	$ 0	$ 3,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,474	$ 8,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,912)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,012)
2nd Fiscal Year	(2,279)
3rd Fiscal Year	1,284
4th Fiscal Year	1,096
5th Fiscal Year	0
Thereafter	0
Total	$ (4,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00121839%
Employer's proportionate share at MD		0.00078417%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,598)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,290)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(257)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	297
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**40**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 163
Changes of assumptions	$ 0	$ 85
Net difference between projected and actual earnings on investments	$ 178	$ 0
Changes in proportionate share	$ 516	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 694	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 139
2nd Fiscal Year	183
3rd Fiscal Year	66
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00466070%
Employer's proportionate share at MD		0.00344628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,022)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,179)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,129)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	607
o Differences 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	$ 718
Changes of assumptions	$ 0	$ 373
Net difference between projected and actual earnings on investments	$ 781	$ 0
Changes in proportionate share	$ 1,238	$ 52
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,019	$ 1,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 876

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (97)
2nd Fiscal Year	438
3rd Fiscal Year	289
4th Fiscal Year	246
5th Fiscal Year	0
Thereafter	0
Total	$ 876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03991227%
Employer's proportionate share at MD		0.02135257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,508)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,676)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,998)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,743
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,745**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,448
Changes of assumptions	$ 0	$ 2,313
Net difference between projected and actual earnings on investments	$ 4,838	$ 0
Changes in proportionate share	$ 18,924	$ 215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,762	$ 6,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,786

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,423
2nd Fiscal Year	8,049
3rd Fiscal Year	1,789
4th Fiscal Year	1,526
5th Fiscal Year	0
Thereafter	0
Total	$ 16,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00178453%
Employer's proportionate share at MD		0.00127854%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,448)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,034)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(419)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	322
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(97)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 266
Changes of assumptions	$ 0	$ 138
Net difference between projected and actual earnings on investments	$ 290	$ 0
Changes in proportionate share	$ 557	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 847	$ 404
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)
1st Fiscal Year	$ 51
2nd Fiscal Year	192
3rd Fiscal Year	107
4th Fiscal Year	91
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34048952%
Employer's proportionate share at MD		0.09927985%
Employer's proportionate share of system NOL/(A) at prior MD	$	(657,949)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(202,293)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(163,317)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(235,618)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,537)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	117,958
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**85,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,680
Changes of assumptions	$ 0	$ 10,753
Net difference between projected and actual earnings on investments	$ 22,497	$ 0
Changes in proportionate share	$ 245,943	$ 11,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 268,440	$ 43,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 225,411

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)
1st Fiscal Year	$ 98,696
2nd Fiscal Year	111,302
3rd Fiscal Year	8,316
4th Fiscal Year	7,096
5th Fiscal Year	0
Thereafter	0
Total	$ 225,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00052250%
Employer's proportionate share at MD		0.00037141%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,010)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(757)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(881)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(122)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	38
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(84)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77
Changes of assumptions	$ 0	$ 40
Net difference between projected and actual earnings on investments	$ 84	$ 0
Changes in proportionate share	$ 158	$ 63
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 242	$ 180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46)
2nd Fiscal Year	50
3rd Fiscal Year	31
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ 62

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00544297%
Employer's proportionate share at MD		0.00057299%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,518)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,168)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(943)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,360)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(188)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,606
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119
Changes of assumptions	$ 0	$ 62
Net difference between projected and actual earnings on investments	$ 130	$ 0
Changes in proportionate share	$ 4,966	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,096	$ 251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,845

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,432
2nd Fiscal Year	2,324
3rd Fiscal Year	48
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 4,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00084349%
Employer's proportionate share at MD		0.00055098%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,630)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,308)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	196
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 125	$ 0
Changes in proportionate share	$ 346	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 471	$ 175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 296

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 89
2nd Fiscal Year	122
3rd Fiscal Year	46
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ 296

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00085153%
Employer's proportionate share at MD		0.00049579%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,645)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,010)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(816)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,177)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(162)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	162
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 103
Changes of assumptions	$ 0	$ 54
Net difference between projected and actual earnings on investments	$ 112	$ 0
Changes in proportionate share	$ 362	$ 28
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 474	$ 185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 64
2nd Fiscal Year	148
3rd Fiscal Year	42
4th Fiscal Year	35
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00870007%
Employer's proportionate share at MD		0.00566481%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,812)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,319)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,857)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,005
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(852)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,180
Changes of assumptions	$ 0	$ 614
Net difference between projected and actual earnings on investments	$ 1,284	$ 0
Changes in proportionate share	$ 3,119	$ 762
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,403	$ 2,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,847

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)
1st Fiscal Year	$ (190)
2nd Fiscal Year	1,158
3rd Fiscal Year	475
4th Fiscal Year	405
5th Fiscal Year	0
Thereafter	0
Total	$ 1,847

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07982694%
Employer's proportionate share at MD		0.07032618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(154,254)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(115,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,903)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,128
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,920)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,649
Changes of assumptions	$ 0	$ 7,617
Net difference between projected and actual earnings on investments	$ 15,936	$ 0
Changes in proportionate share	$ 9,687	$ 1,844
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,623	$ 24,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,513

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,869)
2nd Fiscal Year	1,464
3rd Fiscal Year	5,891
4th Fiscal Year	5,027
5th Fiscal Year	0
Thereafter	0
Total	$ 1,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00470119%
Employer's proportionate share at MD		0.00496509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,117)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,784)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(79)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,034
Changes of assumptions	$ 0	$ 538
Net difference between projected and actual earnings on investments	$ 1,125	$ 0
Changes in proportionate share	$ 196	$ 304
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,321	$ 1,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (555)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,007)
2nd Fiscal Year	(319)
3rd Fiscal Year	416
4th Fiscal Year	355
5th Fiscal Year	0
Thereafter	0
Total	$ (555)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00288310%
Employer's proportionate share at MD		0.00298556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,083)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(978)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(982)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 622
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 677	$ 0
Changes in proportionate share	$ 14	$ 105
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 691	$ 1,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (359)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (649)
2nd Fiscal Year	(175)
3rd Fiscal Year	250
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00119477%
Employer's proportionate share at MD		0.00096044%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,957)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,279)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(315)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	122
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(193)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 200
Changes of assumptions	$ 0	$ 104
Net difference between projected and actual earnings on investments	$ 218	$ 0
Changes in proportionate share	$ 239	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 457	$ 309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 148

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (74)
2nd Fiscal Year	73
3rd Fiscal Year	80
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00684774%
Employer's proportionate share at MD		0.00342207%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,973)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,629)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,122)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,122)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,563
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 713
Changes of assumptions	$ 0	$ 371
Net difference between projected and actual earnings on investments	$ 775	$ 0
Changes in proportionate share	$ 3,493	$ 179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,268	$ 1,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,005

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)
1st Fiscal Year	$ 979
2nd Fiscal Year	1,496
3rd Fiscal Year	287
4th Fiscal Year	245
5th Fiscal Year	0
Thereafter	0
Total	$ 3,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00889836%
Employer's proportionate share at MD		0.00432275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,195)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,808)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,417)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,207
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 900
Changes of assumptions	$ 0	$ 468
Net difference between projected and actual earnings on investments	$ 980	$ 0
Changes in proportionate share	$ 4,665	$ 182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,645	$ 1,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,095

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,412
2nd Fiscal Year	2,011
3rd Fiscal Year	362
4th Fiscal Year	309
5th Fiscal Year	0
Thereafter	0
Total	$ 4,095

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00322185%
Employer's proportionate share at MD		0.00313243%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,153)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,434)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 652
Changes of assumptions	$ 0	$ 339
Net difference between projected and actual earnings on investments	$ 710	$ 0
Changes in proportionate share	$ 91	$ 60
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 801	$ 1,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (250)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (644)
2nd Fiscal Year	(93)
3rd Fiscal Year	262
4th Fiscal Year	224
5th Fiscal Year	0
Thereafter	0
Total	$ (250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00317083%
Employer's proportionate share at MD		0.00351751%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,127)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,153)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(270)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,423)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 733
Changes of assumptions	$ 0	$ 381
Net difference between projected and actual earnings on investments	$ 797	$ 0
Changes in proportionate share	$ 14	$ 502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 811	$ 1,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (805)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,022)
2nd Fiscal Year	(329)
3rd Fiscal Year	295
4th Fiscal Year	251
5th Fiscal Year	0
Thereafter	0
Total	$ (805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00076964%
Employer's proportionate share at MD		0.00046261%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(761)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(152)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 105	$ 0
Changes in proportionate share	$ 316	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 421	$ 154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 267

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 66
2nd Fiscal Year	129
3rd Fiscal Year	39
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ 267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00141523%
Employer's proportionate share at MD		0.00102050%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,079)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,679)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,422)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(334)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	150
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 213
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 231	$ 0
Changes in proportionate share	$ 403	$ 76
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 634	$ 400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63)
2nd Fiscal Year	140
3rd Fiscal Year	85
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ 234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00171000%
Employer's proportionate share at MD		0.00283933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,304)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,785)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(931)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(556)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,487)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 591
Changes of assumptions	$ 0	$ 308
Net difference between projected and actual earnings on investments	$ 643	$ 0
Changes in proportionate share	$ 76	$ 1,157
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 719	$ 2,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,337)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,121)
2nd Fiscal Year	(656)
3rd Fiscal Year	238
4th Fiscal Year	203
5th Fiscal Year	0
Thereafter	0
Total	$ (1,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00271481%
Employer's proportionate share at MD		0.00084628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,246)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,724)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,392)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,008)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,001
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**724**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 176
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 192	$ 0
Changes in proportionate share	$ 2,062	$ 45
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,254	$ 313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,941

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 930
2nd Fiscal Year	879
3rd Fiscal Year	71
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ 1,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00014213%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	502
o Differences 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	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 478	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 478	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 383
2nd Fiscal Year	95
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00365669%
Employer's proportionate share at MD		0.00134772%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,066)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,746)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,199)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(442)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,214
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**772**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 281
Changes of assumptions	$ 0	$ 146
Net difference between projected and actual earnings on investments	$ 305	$ 0
Changes in proportionate share	$ 2,355	$ 42
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,660	$ 469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,191

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 925
2nd Fiscal Year	1,057
3rd Fiscal Year	113
4th Fiscal Year	96
5th Fiscal Year	0
Thereafter	0
Total	$ 2,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00614187%
Employer's proportionate share at MD		0.00356012%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,868)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,254)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,856)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,449)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,167)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,492
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 742
Changes of assumptions	$ 0	$ 386
Net difference between projected and actual earnings on investments	$ 807	$ 0
Changes in proportionate share	$ 2,739	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,546	$ 1,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,418

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 761
2nd Fiscal Year	1,105
3rd Fiscal Year	298
4th Fiscal Year	254
5th Fiscal Year	0
Thereafter	0
Total	$ 2,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00042487%
Employer's proportionate share at MD		0.00278618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(821)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,677)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,612)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,171)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	580
Changes of assumptions	$	0	$	302
Net difference between projected and actual earnings on investments	$	631	$	0
Changes in proportionate share	$	22	$	2,408
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	653	$	3,290
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,637)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,812)
2nd Fiscal Year	(1,257)
3rd Fiscal Year	233
4th Fiscal Year	199
5th Fiscal Year	0
Thereafter	0
Total	$ (2,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00020175%
Employer's proportionate share at MD		0.00020033%
Employer's proportionate share of system NOL/(A) at prior MD	$	(390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(475)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(67)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42
Changes of assumptions	$ 0	$ 22
Net difference between projected and actual earnings on investments	$ 45	$ 0
Changes in proportionate share	$ 5	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50	$ 64
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37)
2nd Fiscal Year	(7)
3rd Fiscal Year	17
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ (14)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(136)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00162262%
Employer's proportionate share at MD		0.00132996%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,135)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,710)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,156)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(436)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(39)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(475)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 277
Changes of assumptions	$ 0	$ 144
Net difference between projected and actual earnings on investments	$ 301	$ 0
Changes in proportionate share	$ 299	$ 171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 600	$ 592
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)
1st Fiscal Year	$ (270)
2nd Fiscal Year	72
3rd Fiscal Year	111
4th Fiscal Year	95
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.12264278%
Employer's proportionate share at MD		0.09431398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(236,990)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(192,174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(155,148)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(223,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,685
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,646
Changes of assumptions	$ 0	$ 10,215
Net difference between projected and actual earnings on investments	$ 21,371	$ 0
Changes in proportionate share	$ 28,885	$ 527
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,256	$ 30,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,868

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,448)
2nd Fiscal Year	9,675
3rd Fiscal Year	7,900
4th Fiscal Year	6,741
5th Fiscal Year	0
Thereafter	0
Total	$ 19,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00320066%
Employer's proportionate share at MD		0.00684696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,951)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,263)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,250)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,244)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,668)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,912)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,426
Changes of assumptions	$ 0	$ 742
Net difference between projected and actual earnings on investments	$ 1,552	$ 0
Changes in proportionate share	$ 349	$ 3,723
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,901	$ 5,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,990)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,036)
2nd Fiscal Year	(2,017)
3rd Fiscal Year	574
4th Fiscal Year	489
5th Fiscal Year	0
Thereafter	0
Total	$ (3,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.59796049%
Employer's proportionate share at MD		0.25122394%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,155,475)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(511,894)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(413,269)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(596,224)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(82,333)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	182,453
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**100,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52,330
Changes of assumptions	$ 0	$ 27,210
Net difference between projected and actual earnings on investments	$ 56,927	$ 0
Changes in proportionate share	$ 353,540	$ 4,559
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 410,467	$ 84,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 326,368

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 130,855
2nd Fiscal Year	156,512
3rd Fiscal Year	21,043
4th Fiscal Year	17,957
5th Fiscal Year	0
Thereafter	0
Total	$ 326,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00717758%
Employer's proportionate share at MD		0.00231602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,719)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,497)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 482
Changes of assumptions	$ 0	$ 251
Net difference between projected and actual earnings on investments	$ 525	$ 0
Changes in proportionate share	$ 4,989	$ 53
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,514	$ 786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,728

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,123
2nd Fiscal Year	2,245
3rd Fiscal Year	194
4th Fiscal Year	166
5th Fiscal Year	0
Thereafter	0
Total	$ 4,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00517556%
Employer's proportionate share at MD		0.00204352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,001)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,164)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(670)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,688
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,018**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 426
Changes of assumptions	$ 0	$ 221
Net difference between projected and actual earnings on investments	$ 463	$ 0
Changes in proportionate share	$ 3,311	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,774	$ 662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,112

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,357
2nd Fiscal Year	1,438
3rd Fiscal Year	171
4th Fiscal Year	146
5th Fiscal Year	0
Thereafter	0
Total	$ 3,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00901826%
Employer's proportionate share at MD		0.00919962%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,427)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,745)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,134)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,015)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(44)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,916
Changes of assumptions	$ 0	$ 996
Net difference between projected and actual earnings on investments	$ 2,085	$ 0
Changes in proportionate share	$ 22	$ 193
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,107	$ 3,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (998)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,952)
2nd Fiscal Year	(475)
3rd Fiscal Year	771
4th Fiscal Year	658
5th Fiscal Year	0
Thereafter	0
Total	$ (998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01219189%
Employer's proportionate share at MD		0.00845335%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,559)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,225)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,891
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(879)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,761
Changes of assumptions	$ 0	$ 916
Net difference between projected and actual earnings on investments	$ 1,916	$ 0
Changes in proportionate share	$ 3,820	$ 80
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,736	$ 2,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,979

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)
1st Fiscal Year	$ 225
2nd Fiscal Year	1,442
3rd Fiscal Year	708
4th Fiscal Year	604
5th Fiscal Year	0
Thereafter	0
Total	$ 2,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01570806%
Employer's proportionate share at MD		0.00841152%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,139)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,963)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,757)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,752
Changes of assumptions	$ 0	$ 911
Net difference between projected and actual earnings on investments	$ 1,906	$ 0
Changes in proportionate share	$ 7,440	$ 455
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,346	$ 3,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,228

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,792
2nd Fiscal Year	3,130
3rd Fiscal Year	705
4th Fiscal Year	601
5th Fiscal Year	0
Thereafter	0
Total	$ 6,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00073780%
Employer's proportionate share at MD		0.00073023%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,426)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,488)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(239)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(43)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 152
Changes of assumptions	$ 0	$ 79
Net difference between projected and actual earnings on investments	$ 165	$ 0
Changes in proportionate share	$ 8	$ 64
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 173	$ 295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (122)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (201)
2nd Fiscal Year	(34)
3rd Fiscal Year	61
4th Fiscal Year	52
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00301026%
Employer's proportionate share at MD		0.00229369%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,817)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,674)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,444)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(752)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	325
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(427)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 478
Changes of assumptions	$ 0	$ 248
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 731	$ 68
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,251	$ 794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (143)
2nd Fiscal Year	243
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2675: Salmon Harbor-Douglas County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00449095%
Employer's proportionate share at MD		0.00287015%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,678)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,848)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,721)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,812)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(941)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	991
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**50**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 598
Changes of assumptions	$ 0	$ 311
Net difference between projected and actual earnings on investments	$ 650	$ 0
Changes in proportionate share	$ 1,763	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,413	$ 911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,502

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 386
2nd Fiscal Year	671
3rd Fiscal Year	240
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ 1,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01028488%
Employer's proportionate share at MD		0.03981361%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,874)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,124)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,494)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,489)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,899)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,947)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,293
Changes of assumptions	$ 0	$ 4,312
Net difference between projected and actual earnings on investments	$ 9,022	$ 0
Changes in proportionate share	$ 1,175	$ 30,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,197	$ 42,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,537)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,889)
2nd Fiscal Year	(15,830)
3rd Fiscal Year	3,335
4th Fiscal Year	2,846
5th Fiscal Year	0
Thereafter	0
Total	$ (32,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00876864%
Employer's proportionate share at MD		0.00332945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,784)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,477)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,902)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,091)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 694
Changes of assumptions	$ 0	$ 361
Net difference between projected and actual earnings on investments	$ 754	$ 0
Changes in proportionate share	$ 5,958	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,712	$ 1,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,651

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)
1st Fiscal Year	$ 2,613
2nd Fiscal Year	2,523
3rd Fiscal Year	279
4th Fiscal Year	238
5th Fiscal Year	0
Thereafter	0
Total	$ 5,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03720018%
Employer's proportionate share at MD		0.02132112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,884)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,444)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,601)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,699
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,711**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,441
Changes of assumptions	$ 0	$ 2,309
Net difference between projected and actual earnings on investments	$ 4,831	$ 0
Changes in proportionate share	$ 18,385	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,216	$ 6,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,355

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,072
2nd Fiscal Year	6,973
3rd Fiscal Year	1,786
4th Fiscal Year	1,524
5th Fiscal Year	0
Thereafter	0
Total	$ 16,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00141710%
Employer's proportionate share at MD		0.00153406%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,738)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,126)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(503)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(47)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 320
Changes of assumptions	$ 0	$ 166
Net difference between projected and actual earnings on investments	$ 348	$ 0
Changes in proportionate share	$ 28	$ 123
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 376	$ 609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (233)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (353)
2nd Fiscal Year	(119)
3rd Fiscal Year	128
4th Fiscal Year	110
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00136907%
Employer's proportionate share at MD		0.00069014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,646)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(226)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	310
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**84**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 144
Changes of assumptions	$ 0	$ 75
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 694	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 850	$ 289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 162
2nd Fiscal Year	293
3rd Fiscal Year	58
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00455095%
Employer's proportionate share at MD		0.00544169%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,794)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,088)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,952)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,915)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(439)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,222)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,134
Changes of assumptions	$ 0	$ 589
Net difference between projected and actual earnings on investments	$ 1,233	$ 0
Changes in proportionate share	$ 26	$ 908
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,259	$ 2,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,372)

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)
1st Fiscal Year	$ (1,560)
2nd Fiscal Year	(657)
3rd Fiscal Year	456
4th Fiscal Year	389
5th Fiscal Year	0
Thereafter	0
Total	$ (1,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00012377%
Employer's proportionate share at MD		0.00011604%
Employer's proportionate share of system NOL/(A) at prior MD	$	(239)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(236)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(275)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24
Changes of assumptions	$ 0	$ 13
Net difference between projected and actual earnings on investments	$ 26	$ 0
Changes in proportionate share	$ 40	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66	$ 38
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8
2nd Fiscal Year	2
3rd Fiscal Year	10
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 28

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00178263%
Employer's proportionate share at MD		0.00293556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,445)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,967)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(962)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(515)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 611
Changes of assumptions	$ 0	$ 318
Net difference between projected and actual earnings on investments	$ 665	$ 0
Changes in proportionate share	$ 186	$ 1,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 851	$ 2,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,273)

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)
1st Fiscal Year	$ (1,066)
2nd Fiscal Year	(663)
3rd Fiscal Year	246
4th Fiscal Year	210
5th Fiscal Year	0
Thereafter	0
Total	$ (1,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01313698%
Employer's proportionate share at MD		0.01126076%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,385)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,945)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,690)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	563
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,346
Changes of assumptions	$ 0	$ 1,220
Net difference between projected and actual earnings on investments	$ 2,552	$ 0
Changes in proportionate share	$ 1,913	$ 272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,465	$ 3,838
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)
1st Fiscal Year	$ (1,533)
2nd Fiscal Year	412
3rd Fiscal Year	943
4th Fiscal Year	805
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00739118%
Employer's proportionate share at MD		0.00619912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,631)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,712)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,032)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,291
Changes of assumptions	$ 0	$ 671
Net difference between projected and actual earnings on investments	$ 1,405	$ 0
Changes in proportionate share	$ 1,245	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,650	$ 1,966
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)
1st Fiscal Year	$ (597)
2nd Fiscal Year	318
3rd Fiscal Year	519
4th Fiscal Year	443
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00378935%
Employer's proportionate share at MD		0.00328715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,698)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,801)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,077)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(815)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 685
Changes of assumptions	$ 0	$ 356
Net difference between projected and actual earnings on investments	$ 745	$ 0
Changes in proportionate share	$ 514	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,259	$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (398)
2nd Fiscal Year	106
3rd Fiscal Year	275
4th Fiscal Year	235
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06593281%
Employer's proportionate share at MD		0.05492602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(127,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,917)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(90,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(130,355)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,001)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	849
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,441
Changes of assumptions	$ 0	$ 5,949
Net difference between projected and actual earnings on investments	$ 12,446	$ 0
Changes in proportionate share	$ 11,222	$ 2,218
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,668	$ 19,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,060

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,383)
2nd Fiscal Year	2,916
3rd Fiscal Year	4,601
4th Fiscal Year	3,926
5th Fiscal Year	0
Thereafter	0
Total	$ 4,060

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00436163%
Employer's proportionate share at MD		0.00222341%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,530)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,277)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(729)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,084
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 463
Changes of assumptions	$ 0	$ 241
Net difference between projected and actual earnings on investments	$ 504	$ 0
Changes in proportionate share	$ 2,180	$ 70
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,684	$ 774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,910

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)
1st Fiscal Year	$ 631
2nd Fiscal Year	933
3rd Fiscal Year	186
4th Fiscal Year	159
5th Fiscal Year	0
Thereafter	0
Total	$ 1,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06624451%
Employer's proportionate share at MD		0.03727997%
Employer's proportionate share of system NOL/(A) at prior MD	$	(128,008)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,962)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(88,476)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,428
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,765
Changes of assumptions	$ 0	$ 4,038
Net difference between projected and actual earnings on investments	$ 8,448	$ 0
Changes in proportionate share	$ 29,556	$ 68
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,004	$ 11,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,133

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)
1st Fiscal Year	$ 7,931
2nd Fiscal Year	12,414
3rd Fiscal Year	3,123
4th Fiscal Year	2,665
5th Fiscal Year	0
Thereafter	0
Total	$ 26,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00491485%
Employer's proportionate share at MD		0.00560034%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,497)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,411)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,213)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,291)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,835)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(544)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,379)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,167
Changes of assumptions	$ 0	$ 607
Net difference between projected and actual earnings on investments	$ 1,269	$ 0
Changes in proportionate share	$ 0	$ 848
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,269	$ 2,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,353)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,643)
2nd Fiscal Year	(579)
3rd Fiscal Year	469
4th Fiscal Year	400
5th Fiscal Year	0
Thereafter	0
Total	$ (1,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00148450%
Employer's proportionate share at MD		0.00079926%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,629)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,897)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(262)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 166
Changes of assumptions	$ 0	$ 87
Net difference between projected and actual earnings on investments	$ 181	$ 0
Changes in proportionate share	$ 698	$ 86
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 879	$ 339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 128
2nd Fiscal Year	288
3rd Fiscal Year	67
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00231223%
Employer's proportionate share at MD		0.00130260%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,468)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,654)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,091)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	505
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**78**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 271
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 295	$ 0
Changes in proportionate share	$ 1,031	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,326	$ 451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 244
2nd Fiscal Year	428
3rd Fiscal Year	109
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122710%
Employer's proportionate share at MD		0.00064454%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,371)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,313)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,060)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**59**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 594	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 740	$ 238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 502

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 150
2nd Fiscal Year	252
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01126315%
Employer's proportionate share at MD		0.00507610%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,343)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,664)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,357
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,057
Changes of assumptions	$ 0	$ 550
Net difference between projected and actual earnings on investments	$ 1,150	$ 0
Changes in proportionate share	$ 6,455	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,605	$ 1,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,975

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,398
2nd Fiscal Year	2,789
3rd Fiscal Year	425
4th Fiscal Year	363
5th Fiscal Year	0
Thereafter	0
Total	$ 5,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00401769%
Employer's proportionate share at MD		0.00260834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,291)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,190)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(855)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	536
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(319)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 543
Changes of assumptions	$ 0	$ 283
Net difference between projected and actual earnings on investments	$ 591	$ 0
Changes in proportionate share	$ 1,437	$ 234
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,028	$ 1,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 968

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13
2nd Fiscal Year	550
3rd Fiscal Year	218
4th Fiscal Year	186
5th Fiscal Year	0
Thereafter	0
Total	$ 968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03662577%
Employer's proportionate share at MD		0.01078101%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,967)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,586)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,533)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,604
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,246
Changes of assumptions	$ 0	$ 1,168
Net difference between projected and actual earnings on investments	$ 2,443	$ 0
Changes in proportionate share	$ 26,352	$ 1,087
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,795	$ 4,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,294

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,685
2nd Fiscal Year	11,936
3rd Fiscal Year	903
4th Fiscal Year	771
5th Fiscal Year	0
Thereafter	0
Total	$ 24,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00077972%
Employer's proportionate share at MD		0.00085351%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,507)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,739)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(280)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(273)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 178
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 193	$ 0
Changes in proportionate share	$ 47	$ 76
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 240	$ 346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (106)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (170)
2nd Fiscal Year	(68)
3rd Fiscal Year	71
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00140384%
Employer's proportionate share at MD		0.00084785%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,728)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,012)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(278)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	282
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 177
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 192	$ 0
Changes in proportionate share	$ 567	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 759	$ 281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 114
2nd Fiscal Year	233
3rd Fiscal Year	71
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00694721%
Employer's proportionate share at MD		0.00399128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,425)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,133)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,472)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,308)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,407
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**99**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 831
Changes of assumptions	$ 0	$ 432
Net difference between projected and actual earnings on investments	$ 904	$ 0
Changes in proportionate share	$ 3,014	$ 182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,918	$ 1,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,473

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)
1st Fiscal Year	$ 609
2nd Fiscal Year	1,244
3rd Fiscal Year	334
4th Fiscal Year	285
5th Fiscal Year	0
Thereafter	0
Total	$ 2,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00571831%
Employer's proportionate share at MD		0.00457701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,050)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,863)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,500)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	534
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(966)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 953
Changes of assumptions	$ 0	$ 496
Net difference between projected and actual earnings on investments	$ 1,037	$ 0
Changes in proportionate share	$ 1,165	$ 121
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,202	$ 1,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 632

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (427)
2nd Fiscal Year	348
3rd Fiscal Year	383
4th Fiscal Year	327
5th Fiscal Year	0
Thereafter	0
Total	$ 632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00788242%
Employer's proportionate share at MD		0.00110683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,255)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,627)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(363)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 231
Changes of assumptions	$ 0	$ 120
Net difference between projected and actual earnings on investments	$ 251	$ 0
Changes in proportionate share	$ 6,930	$ 420
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,181	$ 771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,410

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,051
2nd Fiscal Year	3,187
3rd Fiscal Year	93
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ 6,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00113650%
Employer's proportionate share at MD		0.00133640%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,723)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,172)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(438)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30)
o Differences 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	$ 278
Changes of assumptions	$ 0	$ 145
Net difference between projected and actual earnings on investments	$ 303	$ 0
Changes in proportionate share	$ 92	$ 204
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 395	$ 627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (232)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (294)
2nd Fiscal Year	(146)
3rd Fiscal Year	112
4th Fiscal Year	96
5th Fiscal Year	0
Thereafter	0
Total	$ (232)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06739506%
Employer's proportionate share at MD		0.04509334%
Employer's proportionate share of system NOL/(A) at prior MD	$	(130,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,882)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,019)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,778)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,608
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,170)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,393
Changes of assumptions	$ 0	$ 4,884
Net difference between projected and actual earnings on investments	$ 10,218	$ 0
Changes in proportionate share	$ 22,746	$ 1,248
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,964	$ 15,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,439

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,678
2nd Fiscal Year	8,760
3rd Fiscal Year	3,777
4th Fiscal Year	3,223
5th Fiscal Year	0
Thereafter	0
Total	$ 17,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00177981%
Employer's proportionate share at MD		0.00102726%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,439)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,093)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(337)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	379
o Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 233	$ 0
Changes in proportionate share	$ 767	$ 16
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,000	$ 341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 180
2nd Fiscal Year	319
3rd Fiscal Year	86
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00338827%
Employer's proportionate share at MD		0.00144962%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,547)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,385)
▪ 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)	$	(475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,034
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**559**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 302
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 328	$ 0
Changes in proportionate share	$ 1,977	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,305	$ 468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,837

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)
1st Fiscal Year	$ 738
2nd Fiscal Year	874
3rd Fiscal Year	121
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ 1,837

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00109851%
Employer's proportionate share at MD		0.00206695%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,212)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,905)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(677)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(448)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 431
Changes of assumptions	$ 0	$ 224
Net difference between projected and actual earnings on investments	$ 468	$ 0
Changes in proportionate share	$ 75	$ 987
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 543	$ 1,642
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)
1st Fiscal Year	$ (871)
2nd Fiscal Year	(548)
3rd Fiscal Year	173
4th Fiscal Year	148
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00525291%
Employer's proportionate share at MD		0.00419853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,555)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,964)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	490
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(886)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 875
Changes of assumptions	$ 0	$ 455
Net difference between projected and actual earnings on investments	$ 951	$ 0
Changes in proportionate share	$ 1,074	$ 113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,025	$ 1,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 582

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (391)
2nd Fiscal Year	322
3rd Fiscal Year	352
4th Fiscal Year	300
5th Fiscal Year	0
Thereafter	0
Total	$ 582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00608332%
Employer's proportionate share at MD		0.00506352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,755)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,017)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,659)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	567
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,092)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,055
Changes of assumptions	$ 0	$ 548
Net difference between projected and actual earnings on investments	$ 1,147	$ 0
Changes in proportionate share	$ 1,086	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,233	$ 1,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 625

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (445)
2nd Fiscal Year	284
3rd Fiscal Year	424
4th Fiscal Year	362
5th Fiscal Year	0
Thereafter	0
Total	$ 625

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00423740%
Employer's proportionate share at MD		0.00217828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,188)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,438)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(714)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,105
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**391**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 454
Changes of assumptions	$ 0	$ 236
Net difference between projected and actual earnings on investments	$ 494	$ 0
Changes in proportionate share	$ 2,114	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,608	$ 698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,910

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)
1st Fiscal Year	$ 667
2nd Fiscal Year	904
3rd Fiscal Year	182
4th Fiscal Year	156
5th Fiscal Year	0
Thereafter	0
Total	$ 1,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00447624%
Employer's proportionate share at MD		0.01162288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,683)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,584)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,809)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,519)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,328)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,421
Changes of assumptions	$ 0	$ 1,259
Net difference between projected and actual earnings on investments	$ 2,634	$ 0
Changes in proportionate share	$ 425	$ 7,299
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,059	$ 10,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,920)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,822)
2nd Fiscal Year	(3,902)
3rd Fiscal Year	974
4th Fiscal Year	831
5th Fiscal Year	0
Thereafter	0
Total	$ (7,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00822526%
Employer's proportionate share at MD		0.00453487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,460)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,762)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,486)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,296
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 945
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 1,028	$ 0
Changes in proportionate share	$ 4,079	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,107	$ 1,436
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)
1st Fiscal Year	$ 1,347
2nd Fiscal Year	1,620
3rd Fiscal Year	380
4th Fiscal Year	324
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00511781%
Employer's proportionate share at MD		0.00087317%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,889)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,072)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,200
o Differences 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	$ 182
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 4,328	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,526	$ 324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,202

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,057
2nd Fiscal Year	2,010
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 4,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04014226%
Employer's proportionate share at MD		0.03795060%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,328)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,430)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,067)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,437)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,377
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,905
Changes of assumptions	$ 0	$ 4,110
Net difference between projected and actual earnings on investments	$ 8,600	$ 0
Changes in proportionate share	$ 3,544	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,144	$ 12,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 109

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,365)
2nd Fiscal Year	(418)
3rd Fiscal Year	3,179
4th Fiscal Year	2,713
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01701250%
Employer's proportionate share at MD		0.00875982%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,874)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,789)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,871)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,422
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,825
Changes of assumptions	$ 0	$ 949
Net difference between projected and actual earnings on investments	$ 1,985	$ 0
Changes in proportionate share	$ 8,501	$ 13
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,486	$ 2,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,699

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,716
2nd Fiscal Year	3,623
3rd Fiscal Year	734
4th Fiscal Year	626
5th Fiscal Year	0
Thereafter	0
Total	$ 7,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00132725%
Employer's proportionate share at MD		0.00110007%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	86
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 229
Changes of assumptions	$ 0	$ 119
Net difference between projected and actual earnings on investments	$ 249	$ 0
Changes in proportionate share	$ 244	$ 74
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 493	$ 422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 71

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (157)
2nd Fiscal Year	57
3rd Fiscal Year	92
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ 71

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9)
o Differences 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)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00482800%
Employer's proportionate share at MD		0.00317142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,329)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,462)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,527)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	867
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(172)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 661
Changes of assumptions	$ 0	$ 343
Net difference between projected and actual earnings on investments	$ 719	$ 0
Changes in proportionate share	$ 1,689	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,408	$ 1,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,393

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 234
2nd Fiscal Year	667
3rd Fiscal Year	266
4th Fiscal Year	227
5th Fiscal Year	0
Thereafter	0
Total	$ 1,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01938515%
Employer's proportionate share at MD		0.01666140%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,459)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,949)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,408)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,460)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,243)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,471
Changes of assumptions	$ 0	$ 1,805
Net difference between projected and actual earnings on investments	$ 3,775	$ 0
Changes in proportionate share	$ 2,777	$ 274
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,552	$ 5,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,002

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,173)
2nd Fiscal Year	590
3rd Fiscal Year	1,396
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ 1,002

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00176484%
Employer's proportionate share at MD		0.00067331%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,410)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,372)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,598)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(221)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	551
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**330**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 140
Changes of assumptions	$ 0	$ 73
Net difference between projected and actual earnings on investments	$ 153	$ 0
Changes in proportionate share	$ 1,123	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,276	$ 219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,057

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 454
2nd Fiscal Year	498
3rd Fiscal Year	56
4th Fiscal Year	48
5th Fiscal Year	0
Thereafter	0
Total	$ 1,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00197473%
Employer's proportionate share at MD		0.01665731%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,816)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,941)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,402)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,459)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,448)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,907)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,470
Changes of assumptions	$ 0	$ 1,804
Net difference between projected and actual earnings on investments	$ 3,775	$ 0
Changes in proportionate share	$ 414	$ 14,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,189	$ 20,245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,056)

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)
1st Fiscal Year	$ (10,885)
2nd Fiscal Year	(7,757)
3rd Fiscal Year	1,395
4th Fiscal Year	1,191
5th Fiscal Year	0
Thereafter	0
Total	$ (16,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00100616%
Employer's proportionate share at MD		0.00296968%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,051)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,885)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(973)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,055)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,028)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 619
Changes of assumptions	$ 0	$ 322
Net difference between projected and actual earnings on investments	$ 673	$ 0
Changes in proportionate share	$ 4	$ 2,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 677	$ 2,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,266)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,654)
2nd Fiscal Year	(1,072)
3rd Fiscal Year	249
4th Fiscal Year	212
5th Fiscal Year	0
Thereafter	0
Total	$ (2,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00240748%
Employer's proportionate share at MD		0.00395748%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,652)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,064)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,392)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,297)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,196)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,493)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 824
Changes of assumptions	$ 0	$ 429
Net difference between projected and actual earnings on investments	$ 897	$ 0
Changes in proportionate share	$ 7	$ 2,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 904	$ 3,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,363)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,024)
2nd Fiscal Year	(954)
3rd Fiscal Year	331
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ (2,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.30429247%
Employer's proportionate share at MD		0.16615330%
Employer's proportionate share of system NOL/(A) at prior MD	$	(588,003)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(338,554)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(273,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(394,328)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,453)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	69,719
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15,266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,610
Changes of assumptions	$ 0	$ 17,996
Net difference between projected and actual earnings on investments	$ 37,650	$ 0
Changes in proportionate share	$ 140,850	$ 3,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 178,500	$ 56,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 122,345

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)
1st Fiscal Year	$ 37,114
2nd Fiscal Year	59,438
3rd Fiscal Year	13,918
4th Fiscal Year	11,876
5th Fiscal Year	0
Thereafter	0
Total	$ 122,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02116789%
Employer's proportionate share at MD		0.01635840%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,823)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,727
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,634)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,407
Changes of assumptions	$ 0	$ 1,772
Net difference between projected and actual earnings on investments	$ 3,707	$ 0
Changes in proportionate share	$ 4,983	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,690	$ 5,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,511

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (670)
2nd Fiscal Year	1,641
3rd Fiscal Year	1,370
4th Fiscal Year	1,169
5th Fiscal Year	0
Thereafter	0
Total	$ 3,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00383359%
Employer's proportionate share at MD		0.00516242%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,408)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,519)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,252)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,692)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(641)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,075
Changes of assumptions	$ 0	$ 559
Net difference between projected and actual earnings on investments	$ 1,170	$ 0
Changes in proportionate share	$ 99	$ 1,357
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,269	$ 2,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,722)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,673)
2nd Fiscal Year	(851)
3rd Fiscal Year	432
4th Fiscal Year	369
5th Fiscal Year	0
Thereafter	0
Total	$ (1,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00195176%
Employer's proportionate share at MD		0.00098292%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,772)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,003)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,333)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(322)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	433
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 205
Changes of assumptions	$ 0	$ 106
Net difference between projected and actual earnings on investments	$ 223	$ 0
Changes in proportionate share	$ 990	$ 100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,213	$ 411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 802

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 230
2nd Fiscal Year	419
3rd Fiscal Year	82
4th Fiscal Year	70
5th Fiscal Year	0
Thereafter	0
Total	$ 802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01162856%
Employer's proportionate share at MD		0.01181503%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,471)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,074)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,040)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,872)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(362)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,234)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,461
Changes of assumptions	$ 0	$ 1,280
Net difference between projected and actual earnings on investments	$ 2,677	$ 0
Changes in proportionate share	$ 9	$ 451
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,686	$ 4,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,506)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,728)
2nd Fiscal Year	(611)
3rd Fiscal Year	990
4th Fiscal Year	845
5th Fiscal Year	0
Thereafter	0
Total	$ (1,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01666128%
Employer's proportionate share at MD		0.01149505%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,422)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,281)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,767)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,394
Changes of assumptions	$ 0	$ 1,245
Net difference between projected and actual earnings on investments	$ 2,605	$ 0
Changes in proportionate share	$ 5,268	$ 460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,873	$ 4,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,774

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16
2nd Fiscal Year	1,973
3rd Fiscal Year	963
4th Fiscal Year	822
5th Fiscal Year	0
Thereafter	0
Total	$ 3,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00865934%
Employer's proportionate share at MD		0.00760424%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,494)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,492)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	609
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,883)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,584
Changes of assumptions	$ 0	$ 824
Net difference between projected and actual earnings on investments	$ 1,723	$ 0
Changes in proportionate share	$ 1,096	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,819	$ 2,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (959)
2nd Fiscal Year	190
3rd Fiscal Year	637
4th Fiscal Year	544
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00171759%
Employer's proportionate share at MD		0.00086436%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,319)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,051)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	334
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**51**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 870	$ 128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,066	$ 402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 664

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 166
2nd Fiscal Year	364
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00115424%
Employer's proportionate share at MD		0.00086468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,230)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,762)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	281
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 438	$ 3
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 634	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 357

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 107
2nd Fiscal Year	116
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02949741%
Employer's proportionate share at MD		0.02723705%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,000)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,498)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,926)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,732)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,674
Changes of assumptions	$ 0	$ 2,950
Net difference between projected and actual earnings on investments	$ 6,172	$ 0
Changes in proportionate share	$ 2,317	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,489	$ 8,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,309)
2nd Fiscal Year	(54)
3rd Fiscal Year	2,281
4th Fiscal Year	1,947
5th Fiscal Year	0
Thereafter	0
Total	$ (135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00298474%
Employer's proportionate share at MD		0.00075807%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,768)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,545)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,799)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,197
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 158
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 172	$ 0
Changes in proportionate share	$ 2,367	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,539	$ 257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,282

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)
1st Fiscal Year	$ 1,112
2nd Fiscal Year	1,052
3rd Fiscal Year	63
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ 2,282

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00310077%
Employer's proportionate share at MD		0.00355211%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,992)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,238)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,843)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,430)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(264)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,428)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	740
Changes of assumptions	$	0	$	385
Net difference between projected and actual earnings on investments	$	805	$	0
Changes in proportionate share	$	0	$	481
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	805	$	1,606
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(801)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(983)
2nd Fiscal Year		(369)
3rd Fiscal Year		298
4th Fiscal Year		254
5th Fiscal Year		0
Thereafter		0
Total	$	(801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00253077%
Employer's proportionate share at MD		0.00324139%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,890)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,332)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,693)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(351)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,413)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 675
Changes of assumptions	$ 0	$ 351
Net difference between projected and actual earnings on investments	$ 734	$ 0
Changes in proportionate share	$ 36	$ 725
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 770	$ 1,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (981)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,006)
2nd Fiscal Year	(478)
3rd Fiscal Year	272
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39
o Differences 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	$	17	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	17	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	17

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	17
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	17

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00127630%
Employer's proportionate share at MD		0.00253978%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,175)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,028)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(832)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,430)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 529
Changes of assumptions	$ 0	$ 275
Net difference between projected and actual earnings on investments	$ 576	$ 0
Changes in proportionate share	$ 107	$ 1,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 683	$ 2,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,416)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,103)
2nd Fiscal Year	(708)
3rd Fiscal Year	213
4th Fiscal Year	182
5th Fiscal Year	0
Thereafter	0
Total	$ (1,416)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00316898%
Employer's proportionate share at MD		0.00213252%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,124)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,061)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 444
Changes of assumptions	$ 0	$ 231
Net difference between projected and actual earnings on investments	$ 483	$ 0
Changes in proportionate share	$ 1,277	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,760	$ 681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,079

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)
1st Fiscal Year	$ 316
2nd Fiscal Year	432
3rd Fiscal Year	179
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ 1,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00116877%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,258)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	440
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**440**

	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	$ 186
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,191	$ 186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,005

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)
1st Fiscal Year	$ 458
2nd Fiscal Year	547
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03009019%
Employer's proportionate share at MD		0.01174365%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,145)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,929)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,319)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,871)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,849)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,887
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,038**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,446
Changes of assumptions	$ 0	$ 1,272
Net difference between projected and actual earnings on investments	$ 2,661	$ 0
Changes in proportionate share	$ 18,982	$ 65
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,643	$ 3,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,860

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,647
2nd Fiscal Year	8,390
3rd Fiscal Year	984
4th Fiscal Year	839
5th Fiscal Year	0
Thereafter	0
Total	$ 17,860

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00180878%
Employer's proportionate share at MD		0.00065995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,495)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,086)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,566)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	589
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137
Changes of assumptions	$ 0	$ 71
Net difference between projected and actual earnings on investments	$ 150	$ 0
Changes in proportionate share	$ 1,171	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,321	$ 227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,094

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 465
2nd Fiscal Year	525
3rd Fiscal Year	55
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ 1,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00044623%
Employer's proportionate share at MD		0.00025583%
Employer's proportionate share of system NOL/(A) at prior MD	$	(862)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(421)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(607)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	92
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53
Changes of assumptions	$ 0	$ 28
Net difference between projected and actual earnings on investments	$ 58	$ 0
Changes in proportionate share	$ 194	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 252	$ 90
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)
1st Fiscal Year	$ 42
2nd Fiscal Year	80
3rd Fiscal Year	21
4th Fiscal Year	18
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05402873%
Employer's proportionate share at MD		0.05397329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(104,403)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,976)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(128,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,689)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,397)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,243
Changes of assumptions	$ 0	$ 5,846
Net difference between projected and actual earnings on investments	$ 12,230	$ 0
Changes in proportionate share	$ 56	$ 1,296
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,286	$ 18,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,099)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,121)
2nd Fiscal Year	(2,356)
3rd Fiscal Year	4,521
4th Fiscal Year	3,858
5th Fiscal Year	0
Thereafter	0
Total	$ (6,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00067540%
Employer's proportionate share at MD		0.00087238%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,305)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,778)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(75)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(361)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 182
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 48	$ 203
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 246	$ 479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (233)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (240)
2nd Fiscal Year	(129)
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00094185%
Employer's proportionate share at MD		0.00145292%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,820)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,960)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,448)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(476)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(264)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(740)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 303
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 329	$ 0
Changes in proportionate share	$ 20	$ 522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 349	$ 982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (552)
2nd Fiscal Year	(306)
3rd Fiscal Year	122
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00036249%
Employer's proportionate share at MD		0.00040443%
Employer's proportionate share of system NOL/(A) at prior MD	$	(700)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(824)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(960)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(133)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(104)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(237)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	84
Changes of assumptions	$	0	$	44
Net difference between projected and actual earnings on investments	$	92	$	0
Changes in proportionate share	$	3	$	147
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	95	$	275
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(180)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(196)
2nd Fiscal Year		(47)
3rd Fiscal Year		34
4th Fiscal Year		29
5th Fiscal Year		0
Thereafter		0
Total	$	(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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00487664%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,423)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,558
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,558**

	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	$ 4,972	$ 71
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,972	$ 71
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,901

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,551
2nd Fiscal Year	2,350
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 4,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00050261%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**255**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	517	$	34
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	517	$	34
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	483

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	244
2nd Fiscal Year		239
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00262554%
Employer's proportionate share at MD		0.00267689%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,073)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,454)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,404)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	40
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(837)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 558
Changes of assumptions	$ 0	$ 290
Net difference between projected and actual earnings on investments	$ 607	$ 0
Changes in proportionate share	$ 91	$ 53
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 698	$ 901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (491)
2nd Fiscal Year	(128)
3rd Fiscal Year	224
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00223153%
Employer's proportionate share at MD		0.00218551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,187)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 455
Changes of assumptions	$ 0	$ 237
Net difference between projected and actual earnings on investments	$ 495	$ 0
Changes in proportionate share	$ 47	$ 14
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 542	$ 706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (433)
2nd Fiscal Year	(70)
3rd Fiscal Year	183
4th Fiscal Year	156
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00215278%
Employer's proportionate share at MD		0.00024624%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,160)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(502)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(584)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	999
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 56	$ 0
Changes in proportionate share	$ 1,944	$ 23
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,000	$ 101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,899

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)
1st Fiscal Year	$ 952
2nd Fiscal Year	909
3rd Fiscal Year	21
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ 1,899

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00130488%
Employer's proportionate share at MD		0.00092128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,877)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,516)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,186)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(302)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	92
o Differences 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	$ 192
Changes of assumptions	$ 0	$ 100
Net difference between projected and actual earnings on investments	$ 209	$ 0
Changes in proportionate share	$ 391	$ 122
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 600	$ 414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 186

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (94)
2nd Fiscal Year	137
3rd Fiscal Year	77
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01523001%
Employer's proportionate share at MD		0.00357648%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,287)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,488)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,496
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,324**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 745
Changes of assumptions	$ 0	$ 387
Net difference between projected and actual earnings on investments	$ 810	$ 0
Changes in proportionate share	$ 11,882	$ 814
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,692	$ 1,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,746

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,787
2nd Fiscal Year	5,403
3rd Fiscal Year	300
4th Fiscal Year	256
5th Fiscal Year	0
Thereafter	0
Total	$ 10,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00487539%
Employer's proportionate share at MD		0.00298053%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,421)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,073)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,903)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,074)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(977)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	952
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 621
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 675	$ 0
Changes in proportionate share	$ 1,932	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,607	$ 963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,644

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 395
2nd Fiscal Year	787
3rd Fiscal Year	250
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ 1,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00500768%
Employer's proportionate share at MD		0.00429492%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,751)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,065)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,193)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,408)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,047)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 895
Changes of assumptions	$ 0	$ 465
Net difference between projected and actual earnings on investments	$ 973	$ 0
Changes in proportionate share	$ 734	$ 67
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,707	$ 1,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 280

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (545)
2nd Fiscal Year	158
3rd Fiscal Year	360
4th Fiscal Year	307
5th Fiscal Year	0
Thereafter	0
Total	$ 280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00230431%
Employer's proportionate share at MD		0.00223960%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,315)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(734)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	145
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(589)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 467
Changes of assumptions	$ 0	$ 243
Net difference between projected and actual earnings on investments	$ 507	$ 0
Changes in proportionate share	$ 184	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 691	$ 710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (312)
2nd Fiscal Year	(53)
3rd Fiscal Year	188
4th Fiscal Year	160
5th Fiscal Year	0
Thereafter	0
Total	$ (19)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01428874%
Employer's proportionate share at MD		0.00861468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,611)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,553)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,171)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,445)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,823)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,308
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,515)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,794
Changes of assumptions	$ 0	$ 933
Net difference between projected and actual earnings on investments	$ 1,952	$ 0
Changes in proportionate share	$ 5,785	$ 1,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,737	$ 4,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,470

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114)
2nd Fiscal Year	2,246
3rd Fiscal Year	722
4th Fiscal Year	616
5th Fiscal Year	0
Thereafter	0
Total	$ 3,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00695386%
Employer's proportionate share at MD		0.00343622%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,437)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,002)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,155)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,126)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,954
o Differences 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	$ 716
Changes of assumptions	$ 0	$ 372
Net difference between projected and actual earnings on investments	$ 779	$ 0
Changes in proportionate share	$ 3,807	$ 39
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,586	$ 1,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,459

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,351
2nd Fiscal Year	1,574
3rd Fiscal Year	288
4th Fiscal Year	246
5th Fiscal Year	0
Thereafter	0
Total	$ 3,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00182357%
Employer's proportionate share at MD		0.00087207%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,524)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,777)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	405
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**119**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 182
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 970	$ 113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,168	$ 389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 779

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 232
2nd Fiscal Year	411
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122972%
Employer's proportionate share at MD		0.00086106%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,754)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,044)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(282)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	215
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(67)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 179
Changes of assumptions	$ 0	$ 93
Net difference between projected and actual earnings on investments	$ 195	$ 0
Changes in proportionate share	$ 393	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 588	$ 276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 312

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 35
2nd Fiscal Year	143
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00080769%
Employer's proportionate share at MD		0.00045946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,561)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(936)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(756)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,090)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	122
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 104	$ 0
Changes in proportionate share	$ 355	$ 67
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 459	$ 213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 246

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32
2nd Fiscal Year	144
3rd Fiscal Year	38
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ 246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00128142%
Employer's proportionate share at MD		0.00094707%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,476)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,248)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	119
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 197
Changes of assumptions	$ 0	$ 103
Net difference between projected and actual earnings on investments	$ 215	$ 0
Changes in proportionate share	$ 341	$ 65
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 556	$ 365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 191

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72)
2nd Fiscal Year	116
3rd Fiscal Year	79
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00230318%
Employer's proportionate share at MD		0.00180907%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,451)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,686)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,976)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	208
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(385)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 377
Changes of assumptions	$ 0	$ 196
Net difference between projected and actual earnings on investments	$ 410	$ 0
Changes in proportionate share	$ 514	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 924	$ 593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 331

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (113)
2nd Fiscal Year	163
3rd Fiscal Year	152
4th Fiscal Year	129
5th Fiscal Year	0
Thereafter	0
Total	$ 331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00173281%
Employer's proportionate share at MD		0.00087301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,348)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,779)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,072)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	551
o Differences 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	$ 182
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 973	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,171	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 372
2nd Fiscal Year	387
3rd Fiscal Year	73
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33
o Differences 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**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	20	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	20	$	0
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)	
1st Fiscal Year	$	18
2nd Fiscal Year		2
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00339506%
Employer's proportionate share at MD		0.00079329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,883)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(260)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,067
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**807**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 165
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 180	$ 0
Changes in proportionate share	$ 2,670	$ 410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,850	$ 661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,189

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)
1st Fiscal Year	$ 878
2nd Fiscal Year	1,188
3rd Fiscal Year	66
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 2,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00019391%
Employer's proportionate share at MD		0.00012642%
Employer's proportionate share of system NOL/(A) at prior MD	$	(375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(258)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(300)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	49
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26
Changes of assumptions	$ 0	$ 14
Net difference between projected and actual earnings on investments	$ 29	$ 0
Changes in proportionate share	$ 76	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105	$ 52
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 53

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6
2nd Fiscal Year	27
3rd Fiscal Year	11
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ 53

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00117303%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,390)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,784)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(628)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,012)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 244
Changes of assumptions	$ 0	$ 127
Net difference between projected and actual earnings on investments	$ 266	$ 0
Changes in proportionate share	$ 3	$ 1,196
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 1,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,298)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (865)
2nd Fiscal Year	(615)
3rd Fiscal Year	98
4th Fiscal Year	84
5th Fiscal Year	0
Thereafter	0
Total	$ (1,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00076172%
Employer's proportionate share at MD		0.00044217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,472)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(901)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,049)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(145)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	142
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 100	$ 0
Changes in proportionate share	$ 326	$ 19
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 426	$ 159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 267

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 63
2nd Fiscal Year	135
3rd Fiscal Year	37
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05732553%
Employer's proportionate share at MD		0.03938701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(110,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,255)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,476)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,543
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,365)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,204
Changes of assumptions	$ 0	$ 4,266
Net difference between projected and actual earnings on investments	$ 8,925	$ 0
Changes in proportionate share	$ 19,049	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,974	$ 12,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,504

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,316
2nd Fiscal Year	7,073
3rd Fiscal Year	3,299
4th Fiscal Year	2,815
5th Fiscal Year	0
Thereafter	0
Total	$ 15,504

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2815: Hermiston Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00029923%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(710)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(160)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(258)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62
Changes of assumptions	$ 0	$ 32
Net difference between projected and actual earnings on investments	$ 68	$ 0
Changes in proportionate share	$ 0	$ 305
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 68	$ 399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (331)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (221)
2nd Fiscal Year	(158)
3rd Fiscal Year	25
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00214234%
Employer's proportionate share at MD		0.00315585%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,140)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,490)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,034)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(507)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,541)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 657
Changes of assumptions	$ 0	$ 342
Net difference between projected and actual earnings on investments	$ 715	$ 0
Changes in proportionate share	$ 53	$ 1,035
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 768	$ 2,034
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)
1st Fiscal Year	$ (1,139)
2nd Fiscal Year	(617)
3rd Fiscal Year	264
4th Fiscal Year	226
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00075041%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,450)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	398
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**398**

	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	$ 767	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 767	$ 12
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 394
2nd Fiscal Year	361
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00156180%
Employer's proportionate share at MD		0.00184854%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,018)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,767)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,387)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(606)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(162)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 385
Changes of assumptions	$ 0	$ 200
Net difference between projected and actual earnings on investments	$ 419	$ 0
Changes in proportionate share	$ 0	$ 303
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 419	$ 888
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)
1st Fiscal Year	$ (539)
2nd Fiscal Year	(218)
3rd Fiscal Year	155
4th Fiscal Year	132
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00147914%
Employer's proportionate share at MD		0.00086420%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,858)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,051)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	300
o Differences 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	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 627	$ 27
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 823	$ 301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 522

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 128
2nd Fiscal Year	260
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00242689%
Employer's proportionate share at MD		0.00136785%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,690)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,787)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(448)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	271
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(177)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 285
Changes of assumptions	$ 0	$ 148
Net difference between projected and actual earnings on investments	$ 310	$ 0
Changes in proportionate share	$ 1,080	$ 148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,390	$ 581
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)
1st Fiscal Year	$ 154
2nd Fiscal Year	442
3rd Fiscal Year	115
4th Fiscal Year	98
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00172052%
Employer's proportionate share at MD		0.00353308%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,325)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,199)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,385)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(922)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,080)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 736
Changes of assumptions	$ 0	$ 383
Net difference between projected and actual earnings on investments	$ 801	$ 0
Changes in proportionate share	$ 13	$ 1,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 814	$ 2,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,157)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,682)
2nd Fiscal Year	(1,024)
3rd Fiscal Year	296
4th Fiscal Year	253
5th Fiscal Year	0
Thereafter	0
Total	$ (2,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**337**

	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	$	381	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	381	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	381

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	345
2nd Fiscal Year		36
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00055898%
Employer's proportionate share at MD		0.00061828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,260)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,467)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(203)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(142)
o Differences 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	$ 129
Changes of assumptions	$ 0	$ 67
Net difference between projected and actual earnings on investments	$ 140	$ 0
Changes in proportionate share	$ 0	$ 163
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 140	$ 359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (219)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (251)
2nd Fiscal Year	(64)
3rd Fiscal Year	52
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ (219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00090506%
Employer's proportionate share at MD		0.00061356%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,749)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,250)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,009)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,456)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(201)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(68)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 128
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 139	$ 0
Changes in proportionate share	$ 297	$ 17
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 436	$ 211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 225

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15
2nd Fiscal Year	114
3rd Fiscal Year	51
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ 225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03102778%
Employer's proportionate share at MD		0.02699002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,957)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,995)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,399)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,055)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,845)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,166
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,679)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,622
Changes of assumptions	$ 0	$ 2,923
Net difference between projected and actual earnings on investments	$ 6,116	$ 0
Changes in proportionate share	$ 4,116	$ 798
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,232	$ 9,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 889

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,043)
2nd Fiscal Year	741
3rd Fiscal Year	2,261
4th Fiscal Year	1,929
5th Fiscal Year	0
Thereafter	0
Total	$ 889

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00373697%
Employer's proportionate share at MD		0.00302927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,221)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	306
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(687)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 631
Changes of assumptions	$ 0	$ 328
Net difference between projected and actual earnings on investments	$ 686	$ 0
Changes in proportionate share	$ 723	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,409	$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 368

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (308)
2nd Fiscal Year	207
3rd Fiscal Year	254
4th Fiscal Year	217
5th Fiscal Year	0
Thereafter	0
Total	$ 368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04310507%
Employer's proportionate share at MD		0.03812090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,295)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,675)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,471)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,493)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,006)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,941
Changes of assumptions	$ 0	$ 4,129
Net difference between projected and actual earnings on investments	$ 8,638	$ 0
Changes in proportionate share	$ 5,087	$ 101
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,725	$ 12,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,554

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)
1st Fiscal Year	$ (5,157)
2nd Fiscal Year	794
3rd Fiscal Year	3,193
4th Fiscal Year	2,725
5th Fiscal Year	0
Thereafter	0
Total	$ 1,554

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00060127%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,162)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	310
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**310**

	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	$	624	$	78
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	624	$	78
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	546

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	262
2nd Fiscal Year		284
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00187835%
Employer's proportionate share at MD		0.00213221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,630)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,060)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,073)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 444
Changes of assumptions	$ 0	$ 231
Net difference between projected and actual earnings on investments	$ 483	$ 0
Changes in proportionate share	$ 6	$ 532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 489	$ 1,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (718)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (811)
2nd Fiscal Year	(238)
3rd Fiscal Year	179
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00600651%
Employer's proportionate share at MD		0.00093559%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,607)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,906)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(307)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,450
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 5,171	$ 229
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,383	$ 525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,858

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,321
2nd Fiscal Year	2,392
3rd Fiscal Year	78
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 4,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00232960%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,502)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,144
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,144**

	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	$ 2,380	$ 173
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,380	$ 173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,207

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,098
2nd Fiscal Year	1,109
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,207

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00268324%
Employer's proportionate share at MD		0.00183014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,729)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,011)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	466
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 381
Changes of assumptions	$ 0	$ 198
Net difference between projected and actual earnings on investments	$ 415	$ 0
Changes in proportionate share	$ 911	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,326	$ 585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 741

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 117
2nd Fiscal Year	339
3rd Fiscal Year	153
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01306781%
Employer's proportionate share at MD		0.01186048%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,167)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,511)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,148)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,887)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	440
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,447)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,471
Changes of assumptions	$ 0	$ 1,285
Net difference between projected and actual earnings on investments	$ 2,688	$ 0
Changes in proportionate share	$ 1,231	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,919	$ 3,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,915)
2nd Fiscal Year	69
3rd Fiscal Year	993
4th Fiscal Year	848
5th Fiscal Year	0
Thereafter	0
Total	$ (5)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00021598%
Employer's proportionate share at MD		0.00057582%
Employer's proportionate share of system NOL/(A) at prior MD	$	(417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,173)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(947)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,367)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(185)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(374)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	120
Changes of assumptions	$	0	$	62
Net difference between projected and actual earnings on investments	$	130	$	0
Changes in proportionate share	$	10	$	368
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	140	$	550
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(410)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(303)
2nd Fiscal Year		(196)
3rd Fiscal Year		48
4th Fiscal Year		41
5th Fiscal Year		0
Thereafter		0
Total	$	(410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00141420%
Employer's proportionate share at MD		0.00164365%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,349)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,704)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,901)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(140)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(679)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	342
Changes of assumptions	$	0	$	178
Net difference between projected and actual earnings on investments	$	372	$	0
Changes in proportionate share	$	0	$	254
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	372	$	774
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(402)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(474)
2nd Fiscal Year		(183)
3rd Fiscal Year		138
4th Fiscal Year		117
5th Fiscal Year		0
Thereafter		0
Total	$	(402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00147128%
Employer's proportionate share at MD		0.00115101%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,843)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,345)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	171
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 240
Changes of assumptions	$ 0	$ 125
Net difference between projected and actual earnings on investments	$ 261	$ 0
Changes in proportionate share	$ 344	$ 6
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 605	$ 371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53)
2nd Fiscal Year	109
3rd Fiscal Year	96
4th Fiscal Year	82
5th Fiscal Year	0
Thereafter	0
Total	$ 234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00152652%
Employer's proportionate share at MD		0.00096783%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,972)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(317)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	475
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**158**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 0	$ 105
Net difference between projected and actual earnings on investments	$ 219	$ 0
Changes in proportionate share	$ 749	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 968	$ 307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 661

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 266
2nd Fiscal Year	245
3rd Fiscal Year	81
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10599797%
Employer's proportionate share at MD		0.05185162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(204,826)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,653)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,372
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**10,379**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,801
Changes of assumptions	$ 0	$ 5,616
Net difference between projected and actual earnings on investments	$ 11,749	$ 0
Changes in proportionate share	$ 55,209	$ 1,659
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66,958	$ 18,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,882

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,010
2nd Fiscal Year	23,823
3rd Fiscal Year	4,343
4th Fiscal Year	3,706
5th Fiscal Year	0
Thereafter	0
Total	$ 48,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00405485%
Employer's proportionate share at MD		0.00380621%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,835)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,033)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(141)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 793
Changes of assumptions	$ 0	$ 412
Net difference between projected and actual earnings on investments	$ 862	$ 0
Changes in proportionate share	$ 253	$ 253
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,115	$ 1,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (343)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (872)
2nd Fiscal Year	(61)
3rd Fiscal Year	319
4th Fiscal Year	272
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01875363%
Employer's proportionate share at MD		0.01403561%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,239)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,599)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,089)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,310)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,040
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,560)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,924
Changes of assumptions	$ 0	$ 1,520
Net difference between projected and actual earnings on investments	$ 3,180	$ 0
Changes in proportionate share	$ 4,811	$ 512
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,991	$ 4,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,035

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (787)
2nd Fiscal Year	1,643
3rd Fiscal Year	1,176
4th Fiscal Year	1,003
5th Fiscal Year	0
Thereafter	0
Total	$ 3,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01720278%
Employer's proportionate share at MD		0.00331404%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,242)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,452)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,865)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,768
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,682**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 690
Changes of assumptions	$ 0	$ 359
Net difference between projected and actual earnings on investments	$ 751	$ 0
Changes in proportionate share	$ 14,161	$ 892
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,912	$ 1,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,971

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)
1st Fiscal Year	$ 5,969
2nd Fiscal Year	6,488
3rd Fiscal Year	278
4th Fiscal Year	237
5th Fiscal Year	0
Thereafter	0
Total	$ 12,971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00160291%
Employer's proportionate share at MD		0.00054956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,097)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,120)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(904)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	668
o Differences 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	$ 114
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 125	$ 0
Changes in proportionate share	$ 1,182	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,307	$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,133

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)
1st Fiscal Year	$ 551
2nd Fiscal Year	496
3rd Fiscal Year	46
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ 1,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01068659%
Employer's proportionate share at MD		0.00918547%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,650)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,716)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,800)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,010)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	414
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,596)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,913
Changes of assumptions	$ 0	$ 995
Net difference between projected and actual earnings on investments	$ 2,081	$ 0
Changes in proportionate share	$ 1,530	$ 352
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,611	$ 3,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 351

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,381)
2nd Fiscal Year	306
3rd Fiscal Year	769
4th Fiscal Year	657
5th Fiscal Year	0
Thereafter	0
Total	$ 351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00192612%
Employer's proportionate share at MD		0.00193502%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,722)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,592)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(634)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(606)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 403
Changes of assumptions	$ 0	$ 210
Net difference between projected and actual earnings on investments	$ 438	$ 0
Changes in proportionate share	$ 36	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 474	$ 625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (151)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (368)
2nd Fiscal Year	(82)
3rd Fiscal Year	162
4th Fiscal Year	138
5th Fiscal Year	0
Thereafter	0
Total	$ (151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4)
o Differences 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)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00039865%
Employer's proportionate share at MD		0.00024310%
Employer's proportionate share of system NOL/(A) at prior MD	$	(770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(577)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	154
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**74**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 55	$ 0
Changes in proportionate share	$ 242	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 297	$ 77
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 109
2nd Fiscal Year	74
3rd Fiscal Year	20
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00459487%
Employer's proportionate share at MD		0.00093512%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,879)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,905)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,538)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,219)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(306)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,936
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,630**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 3,736	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,948	$ 330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,618

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)
1st Fiscal Year	$ 1,747
2nd Fiscal Year	1,726
3rd Fiscal Year	78
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 3,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00053090%
Employer's proportionate share at MD		0.00079533%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,026)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,621)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,308)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(261)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(144)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(405)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 166
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 180	$ 0
Changes in proportionate share	$ 3	$ 271
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 183	$ 523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (340)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (303)
2nd Fiscal Year	(160)
3rd Fiscal Year	67
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ (340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09207426%
Employer's proportionate share at MD		0.03781396%
Employer's proportionate share of system NOL/(A) at prior MD	$	(177,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,050)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,743)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,393)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28,393
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**16,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,877
Changes of assumptions	$ 0	$ 4,096
Net difference between projected and actual earnings on investments	$ 8,569	$ 0
Changes in proportionate share	$ 55,325	$ 540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63,894	$ 12,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 51,381

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,943
2nd Fiscal Year	24,568
3rd Fiscal Year	3,167
4th Fiscal Year	2,703
5th Fiscal Year	0
Thereafter	0
Total	$ 51,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01809160%
Employer's proportionate share at MD		0.01351372%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,960)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,536)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,230)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,072)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,429)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,234
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,815
Changes of assumptions	$ 0	$ 1,464
Net difference between projected and actual earnings on investments	$ 3,062	$ 0
Changes in proportionate share	$ 4,667	$ 77
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,729	$ 4,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,373

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (362)
2nd Fiscal Year	1,637
3rd Fiscal Year	1,132
4th Fiscal Year	966
5th Fiscal Year	0
Thereafter	0
Total	$ 3,373

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00088493%
Employer's proportionate share at MD		0.00064234%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,710)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,309)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 248	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 394	$ 225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 169

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20)
2nd Fiscal Year	89
3rd Fiscal Year	54
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02021391%
Employer's proportionate share at MD		0.01539073%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,061)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,360)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,044)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,581
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,463)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,206
Changes of assumptions	$ 0	$ 1,667
Net difference between projected and actual earnings on investments	$ 3,488	$ 0
Changes in proportionate share	$ 5,193	$ 68
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,681	$ 4,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,740

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)
1st Fiscal Year	$ (357)
2nd Fiscal Year	1,707
3rd Fiscal Year	1,289
4th Fiscal Year	1,100
5th Fiscal Year	0
Thereafter	0
Total	$ 3,740

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00583757%
Employer's proportionate share at MD		0.00172416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,280)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,513)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,836)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,092)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(565)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,438
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,873**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 359
Changes of assumptions	$ 0	$ 187
Net difference between projected and actual earnings on investments	$ 391	$ 0
Changes in proportionate share	$ 4,446	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,837	$ 546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,291

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)
1st Fiscal Year	$ 2,086
2nd Fiscal Year	1,937
3rd Fiscal Year	144
4th Fiscal Year	123
5th Fiscal Year	0
Thereafter	0
Total	$ 4,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00064764%
Employer's proportionate share at MD		0.00087615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,785)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,079)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(287)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(116)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 183
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 199	$ 0
Changes in proportionate share	$ 6	$ 233
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 205	$ 511
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)
1st Fiscal Year	$ (296)
2nd Fiscal Year	(146)
3rd Fiscal Year	73
4th Fiscal Year	63
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00370710%
Employer's proportionate share at MD		0.00238883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,163)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,669)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(783)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	682
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(101)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 498
Changes of assumptions	$ 0	$ 259
Net difference between projected and actual earnings on investments	$ 541	$ 0
Changes in proportionate share	$ 1,344	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,885	$ 772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,113

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 207
2nd Fiscal Year	536
3rd Fiscal Year	200
4th Fiscal Year	171
5th Fiscal Year	0
Thereafter	0
Total	$ 1,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00104192%
Employer's proportionate share at MD		0.00083732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,013)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,706)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,377)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(274)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	150
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 174
Changes of assumptions	$ 0	$ 91
Net difference between projected and actual earnings on investments	$ 190	$ 0
Changes in proportionate share	$ 285	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 475	$ 276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 199

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1)
2nd Fiscal Year	70
3rd Fiscal Year	70
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ 199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00679465%
Employer's proportionate share at MD		0.00357664%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,130)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,288)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,884)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,488)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,626
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 745
Changes of assumptions	$ 0	$ 387
Net difference between projected and actual earnings on investments	$ 810	$ 0
Changes in proportionate share	$ 3,281	$ 86
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,091	$ 1,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,873

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)
1st Fiscal Year	$ 922
2nd Fiscal Year	1,395
3rd Fiscal Year	300
4th Fiscal Year	256
5th Fiscal Year	0
Thereafter	0
Total	$ 2,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00243658%
Employer's proportionate share at MD		0.00165403%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,708)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,721)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,925)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(542)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	389
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 345
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 375	$ 0
Changes in proportionate share	$ 799	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,174	$ 532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 642

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 76
2nd Fiscal Year	309
3rd Fiscal Year	139
4th Fiscal Year	118
5th Fiscal Year	0
Thereafter	0
Total	$ 642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00167315%
Employer's proportionate share at MD		0.00175482%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,233)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,576)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,165)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(575)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(40)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(615)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 366
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 398	$ 0
Changes in proportionate share	$ 21	$ 85
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 419	$ 641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (222)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (384)
2nd Fiscal Year	(111)
3rd Fiscal Year	147
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ (222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00062321%
Employer's proportionate share at MD		0.00040757%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,204)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(830)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(967)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(134)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	64
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(70)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85
Changes of assumptions	$ 0	$ 44
Net difference between projected and actual earnings on investments	$ 92	$ 0
Changes in proportionate share	$ 220	$ 54
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 312	$ 183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (16)
2nd Fiscal Year	82
3rd Fiscal Year	34
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00244078%
Employer's proportionate share at MD		0.00164837%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,716)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,359)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,712)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,912)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	299
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 343
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 374	$ 0
Changes in proportionate share	$ 812	$ 145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,186	$ 667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 519

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39)
2nd Fiscal Year	302
3rd Fiscal Year	138
4th Fiscal Year	118
5th Fiscal Year	0
Thereafter	0
Total	$ 519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00115986%
Employer's proportionate share at MD		0.00063416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,241)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,292)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,043)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,505)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(208)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	86
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 539	$ 205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 683	$ 406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 277

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30)
2nd Fiscal Year	208
3rd Fiscal Year	53
4th Fiscal Year	45
5th Fiscal Year	0
Thereafter	0
Total	$ 277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01899697%
Employer's proportionate share at MD		0.01133828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,709)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,103)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,909)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,797
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**81**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,362
Changes of assumptions	$ 0	$ 1,228
Net difference between projected and actual earnings on investments	$ 2,569	$ 0
Changes in proportionate share	$ 7,809	$ 141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,378	$ 3,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,647

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,677
2nd Fiscal Year	3,210
3rd Fiscal Year	950
4th Fiscal Year	810
5th Fiscal Year	0
Thereafter	0
Total	$ 6,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00063920%
Employer's proportionate share at MD		0.00036889%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,235)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(752)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(875)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(121)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	146
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**25**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77
Changes of assumptions	$ 0	$ 40
Net difference between projected and actual earnings on investments	$ 84	$ 0
Changes in proportionate share	$ 276	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 360	$ 117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 243

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 71
2nd Fiscal Year	114
3rd Fiscal Year	31
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 243

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00005216%
Employer's proportionate share at MD		0.00039657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(808)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(941)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 83
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 181	$ 351
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 271	$ 477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (206)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (100)
2nd Fiscal Year	(168)
3rd Fiscal Year	33
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ (206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		3.20847728%
Employer's proportionate share at MD		2.12398453%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,199,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,327,836)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,493,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,040,800)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(696,090)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	567,679
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(128,411)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 442,431
Changes of assumptions	$ 0	$ 230,046
Net difference between projected and actual earnings on investments	$ 481,290	$ 0
Changes in proportionate share	$ 1,109,798	$ 22,702
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,591,088	$ 695,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 895,909

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 133,842
2nd Fiscal Year	432,336
3rd Fiscal Year	177,913
4th Fiscal Year	151,817
5th Fiscal Year	0
Thereafter	0
Total	$ 895,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00042880%
Employer's proportionate share at MD		0.00021259%
Employer's proportionate share of system NOL/(A) at prior MD	$	(829)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(433)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(505)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	83
o Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 44
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 221	$ 43
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 110
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)
1st Fiscal Year	$ 35
2nd Fiscal Year	91
3rd Fiscal Year	18
4th Fiscal Year	15
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03386997%
Employer's proportionate share at MD		0.01311732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,449)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,728)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,131)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,786
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,732
Changes of assumptions	$ 0	$ 1,421
Net difference between projected and actual earnings on investments	$ 2,972	$ 0
Changes in proportionate share	$ 21,160	$ 225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,132	$ 4,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,754

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)
1st Fiscal Year	$ 8,260
2nd Fiscal Year	9,458
3rd Fiscal Year	1,099
4th Fiscal Year	938
5th Fiscal Year	0
Thereafter	0
Total	$ 19,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01287378%
Employer's proportionate share at MD		0.00560412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,219)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,300)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,837)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,366
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,529**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,167
Changes of assumptions	$ 0	$ 607
Net difference between projected and actual earnings on investments	$ 1,270	$ 0
Changes in proportionate share	$ 7,413	$ 598
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,683	$ 2,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,311

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)
1st Fiscal Year	$ 2,217
2nd Fiscal Year	3,223
3rd Fiscal Year	469
4th Fiscal Year	401
5th Fiscal Year	0
Thereafter	0
Total	$ 6,311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00085510%
Employer's proportionate share at MD		0.00100431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,652)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,046)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,384)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(329)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(449)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	209
Changes of assumptions	$	0	$	109
Net difference between projected and actual earnings on investments	$	228	$	0
Changes in proportionate share	$	3	$	209
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	231	$	527
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(296)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(332)
2nd Fiscal Year		(120)
3rd Fiscal Year		84
4th Fiscal Year		72
5th Fiscal Year		0
Thereafter		0
Total	$	(296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00137715%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,661)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,186
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,186**

	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	$ 1,905	$ 28
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,905	$ 28
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,877

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,166
2nd Fiscal Year	711
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03443195%
Employer's proportionate share at MD		0.02855930%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,535)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,981)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,779)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,360)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,091
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,269)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,949
Changes of assumptions	$ 0	$ 3,093
Net difference between projected and actual earnings on investments	$ 6,471	$ 0
Changes in proportionate share	$ 5,988	$ 993
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,459	$ 10,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,424

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,560)
2nd Fiscal Year	1,551
3rd Fiscal Year	2,392
4th Fiscal Year	2,041
5th Fiscal Year	0
Thereafter	0
Total	$ 2,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02452653%
Employer's proportionate share at MD		0.02363416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,879)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,090)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,746)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,649
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,097)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,923
Changes of assumptions	$ 0	$ 2,560
Net difference between projected and actual earnings on investments	$ 5,355	$ 0
Changes in proportionate share	$ 2,586	$ 51
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,941	$ 7,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (2,849)
2nd Fiscal Year	(413)
3rd Fiscal Year	1,980
4th Fiscal Year	1,689
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01051443%
Employer's proportionate share at MD		0.00491241%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,010)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,659)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,610)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,023
Changes of assumptions	$ 0	$ 532
Net difference between projected and actual earnings on investments	$ 1,113	$ 0
Changes in proportionate share	$ 5,712	$ 2,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,825	$ 3,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,994

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65)
2nd Fiscal Year	2,296
3rd Fiscal Year	411
4th Fiscal Year	351
5th Fiscal Year	0
Thereafter	0
Total	$ 2,994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00014105%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(273)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39
o Differences 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	$ 144	$ 40
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 144	$ 40
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 104

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39
2nd Fiscal Year	65
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00081215%
Employer's proportionate share at MD		0.00166158%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,943)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(545)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(668)
o Differences 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	$ 346
Changes of assumptions	$ 0	$ 180
Net difference between projected and actual earnings on investments	$ 377	$ 0
Changes in proportionate share	$ 0	$ 1,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 377	$ 1,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,248)

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)
1st Fiscal Year	$ (1,006)
2nd Fiscal Year	(501)
3rd Fiscal Year	139
4th Fiscal Year	119
5th Fiscal Year	0
Thereafter	0
Total	$ (1,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00025226%
Employer's proportionate share at MD		0.00250723%
Employer's proportionate share of system NOL/(A) at prior MD	$	(487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,109)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,950)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(822)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,276)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 522
Changes of assumptions	$ 0	$ 272
Net difference between projected and actual earnings on investments	$ 568	$ 0
Changes in proportionate share	$ 0	$ 2,371
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 568	$ 3,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,597)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,785)
2nd Fiscal Year	(1,201)
3rd Fiscal Year	210
4th Fiscal Year	179
5th Fiscal Year	0
Thereafter	0
Total	$ (2,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00207804%
Employer's proportionate share at MD		0.00299610%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,016)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,105)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,929)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,111)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(605)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,587)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 624
Changes of assumptions	$ 0	$ 325
Net difference between projected and actual earnings on investments	$ 679	$ 0
Changes in proportionate share	$ 0	$ 1,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 679	$ 1,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,285)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,176)
2nd Fiscal Year	(574)
3rd Fiscal Year	251
4th Fiscal Year	214
5th Fiscal Year	0
Thereafter	0
Total	$ (1,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00005095%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14
o Differences 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	$	52	$	15
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	52	$	15
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	37

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	14
2nd Fiscal Year		23
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	37

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00036056%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(856)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(193)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(311)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	75
Changes of assumptions	$	0	$	39
Net difference between projected and actual earnings on investments	$	82	$	0
Changes in proportionate share	$	0	$	368
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	82	$	482
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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)	
1st Fiscal Year	$	(266)
2nd Fiscal Year		(190)
3rd Fiscal Year		30
4th Fiscal Year		26
5th Fiscal Year		0
Thereafter		0
Total	$	(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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06204822%
Employer's proportionate share at MD		0.05750668%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,900)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(117,176)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(94,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(136,479)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,847)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	538
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,309)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,979
Changes of assumptions	$ 0	$ 6,228
Net difference between projected and actual earnings on investments	$ 13,031	$ 0
Changes in proportionate share	$ 4,631	$ 1,767
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,662	$ 19,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,312)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,858)
2nd Fiscal Year	(382)
3rd Fiscal Year	4,817
4th Fiscal Year	4,110
5th Fiscal Year	0
Thereafter	0
Total	$ (2,312)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10208289%
Employer's proportionate share at MD		0.12628481%
Employer's proportionate share of system NOL/(A) at prior MD	$	(197,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(257,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(207,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(299,709)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41,387)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,453)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(52,840)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26,305
Changes of assumptions	$ 0	$ 13,678
Net difference between projected and actual earnings on investments	$ 28,616	$ 0
Changes in proportionate share	$ 2,100	$ 24,753
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,716	$ 64,736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,020)

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)
1st Fiscal Year	$ (36,811)
2nd Fiscal Year	(16,814)
3rd Fiscal Year	10,578
4th Fiscal Year	9,027
5th Fiscal Year	0
Thereafter	0
Total	$ (34,020)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07723731%
Employer's proportionate share at MD		0.06595909%
Employer's proportionate share of system NOL/(A) at prior MD	$	(149,250)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(134,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(156,539)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,617)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,739
Changes of assumptions	$ 0	$ 7,144
Net difference between projected and actual earnings on investments	$ 14,946	$ 0
Changes in proportionate share	$ 12,243	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,189	$ 20,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,306

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)
1st Fiscal Year	$ (6,665)
2nd Fiscal Year	2,731
3rd Fiscal Year	5,525
4th Fiscal Year	4,715
5th Fiscal Year	0
Thereafter	0
Total	$ 6,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09916809%
Employer's proportionate share at MD		0.07947784%
Employer's proportionate share of system NOL/(A) at prior MD	$	(191,629)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(161,944)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,743)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(188,623)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,047)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,022
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,025)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,555
Changes of assumptions	$ 0	$ 8,608
Net difference between projected and actual earnings on investments	$ 18,009	$ 0
Changes in proportionate share	$ 22,652	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,661	$ 25,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,498

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,228)
2nd Fiscal Year	6,387
3rd Fiscal Year	6,657
4th Fiscal Year	5,681
5th Fiscal Year	0
Thereafter	0
Total	$ 15,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.44011447%
Employer's proportionate share at MD		0.31305054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(850,460)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(637,872)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(514,975)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(742,955)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(102,596)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	69,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,162)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65,209
Changes of assumptions	$ 0	$ 33,906
Net difference between projected and actual earnings on investments	$ 70,936	$ 0
Changes in proportionate share	$ 131,458	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 202,394	$ 99,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 103,279

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,353
2nd Fiscal Year	48,327
3rd Fiscal Year	26,222
4th Fiscal Year	22,376
5th Fiscal Year	0
Thereafter	0
Total	$ 103,279

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.36650008%
Employer's proportionate share at MD		0.66637037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(708,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,357,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,096,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,581,480)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(218,388)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(148,416)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(366,804)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 138,806
Changes of assumptions	$ 0	$ 72,174
Net difference between projected and actual earnings on investments	$ 150,998	$ 0
Changes in proportionate share	$ 14,458	$ 306,068
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 165,456	$ 517,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (351,592)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (283,478)
2nd Fiscal Year	(171,563)
3rd Fiscal Year	55,818
4th Fiscal Year	47,631
5th Fiscal Year	0
Thereafter	0
Total	$ (351,592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07228304%
Employer's proportionate share at MD		0.07543011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(139,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(153,697)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(124,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(179,016)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,721)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,366)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,087)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,712
Changes of assumptions	$ 0	$ 8,170
Net difference between projected and actual earnings on investments	$ 17,092	$ 0
Changes in proportionate share	$ 0	$ 5,967
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,092	$ 29,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,757)

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)
1st Fiscal Year	$ (19,533)
2nd Fiscal Year	(4,933)
3rd Fiscal Year	6,318
4th Fiscal Year	5,392
5th Fiscal Year	0
Thereafter	0
Total	$ (12,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.29082118%
Employer's proportionate share at MD		0.26831870%
Employer's proportionate share of system NOL/(A) at prior MD	$	(561,971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(546,727)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(441,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(636,794)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,936)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,026
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(77,910)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55,891
Changes of assumptions	$ 0	$ 29,061
Net difference between projected and actual earnings on investments	$ 60,800	$ 0
Changes in proportionate share	$ 22,944	$ 1,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83,744	$ 86,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,926)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,019)
2nd Fiscal Year	(561)
3rd Fiscal Year	22,475
4th Fiscal Year	19,179
5th Fiscal Year	0
Thereafter	0
Total	$ (2,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27020790%
Employer's proportionate share at MD		0.22581105%
Employer's proportionate share of system NOL/(A) at prior MD	$	(522,139)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(460,113)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(371,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(535,912)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74,005)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,990
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(51,015)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47,037
Changes of assumptions	$ 0	$ 24,457
Net difference between projected and actual earnings on investments	$ 51,168	$ 0
Changes in proportionate share	$ 45,268	$ 281
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96,436	$ 71,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,661

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,318)
2nd Fiscal Year	11,924
3rd Fiscal Year	18,915
4th Fiscal Year	16,140
5th Fiscal Year	0
Thereafter	0
Total	$ 24,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.24721207%
Employer's proportionate share at MD		0.65933032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,410,064)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,343,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,084,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,564,772)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(216,081)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	320,373
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**104,292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137,340
Changes of assumptions	$ 0	$ 71,411
Net difference between projected and actual earnings on investments	$ 149,403	$ 0
Changes in proportionate share	$ 605,264	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 754,667	$ 208,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 545,916

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 186,897
2nd Fiscal Year	256,663
3rd Fiscal Year	55,228
4th Fiscal Year	47,127
5th Fiscal Year	0
Thereafter	0
Total	$ 545,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.47623327%
Employer's proportionate share at MD		0.45836702%
Employer's proportionate share of system NOL/(A) at prior MD	$	(920,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(933,970)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(754,023)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,087,831)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(150,220)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,486
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(141,734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 95,479
Changes of assumptions	$ 0	$ 49,645
Net difference between projected and actual earnings on investments	$ 103,865	$ 0
Changes in proportionate share	$ 18,217	$ 159
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 122,082	$ 145,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,201)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (83,697)
2nd Fiscal Year	(10,662)
3rd Fiscal Year	38,395
4th Fiscal Year	32,763
5th Fiscal Year	0
Thereafter	0
Total	$ (23,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.19546529%
Employer's proportionate share at MD		0.18163522%
Employer's proportionate share of system NOL/(A) at prior MD	$	(377,709)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(370,100)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(298,794)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(431,070)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,527)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,573
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 37,835
Changes of assumptions	$ 0	$ 19,673
Net difference between projected and actual earnings on investments	$ 41,158	$ 0
Changes in proportionate share	$ 15,437	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56,595	$ 57,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (913)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,256)
2nd Fiscal Year	(854)
3rd Fiscal Year	15,214
4th Fiscal Year	12,983
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01765069%
Employer's proportionate share at MD		0.04685948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,108)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(95,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(111,210)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,357)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,828)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,185)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,761
Changes of assumptions	$ 0	$ 5,075
Net difference between projected and actual earnings on investments	$ 10,618	$ 0
Changes in proportionate share	$ 2,390	$ 29,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,008	$ 44,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,721)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,133)
2nd Fiscal Year	(15,862)
3rd Fiscal Year	3,925
4th Fiscal Year	3,349
5th Fiscal Year	0
Thereafter	0
Total	$ (31,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04587899%
Employer's proportionate share at MD		0.04459661%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,655)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(90,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(105,840)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,616)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	410
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,290
Changes of assumptions	$ 0	$ 4,830
Net difference between projected and actual earnings on investments	$ 10,105	$ 0
Changes in proportionate share	$ 1,364	$ 506
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,469	$ 14,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,157)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,778)
2nd Fiscal Year	(1,302)
3rd Fiscal Year	3,736
4th Fiscal Year	3,188
5th Fiscal Year	0
Thereafter	0
Total	$ (3,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02051379%
Employer's proportionate share at MD		0.00453204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,455)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,756)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,129
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 944
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 1,027	$ 0
Changes in proportionate share	$ 16,295	$ 448
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,322	$ 1,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,439

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,247
2nd Fiscal Year	7,488
3rd Fiscal Year	380
4th Fiscal Year	324
5th Fiscal Year	0
Thereafter	0
Total	$ 15,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10491819%
Employer's proportionate share at MD		0.09616126%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(195,938)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(158,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(228,217)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,965)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,031
Changes of assumptions	$ 0	$ 10,415
Net difference between projected and actual earnings on investments	$ 21,790	$ 0
Changes in proportionate share	$ 9,102	$ 2,807
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,892	$ 33,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,361)

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)
1st Fiscal Year	$ (17,216)
2nd Fiscal Year	(73)
3rd Fiscal Year	8,055
4th Fiscal Year	6,873
5th Fiscal Year	0
Thereafter	0
Total	$ (2,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.21674625%
Employer's proportionate share at MD		0.14945777%
Employer's proportionate share of system NOL/(A) at prior MD	$	(418,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(304,535)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(245,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(354,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	37,717
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,265)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,132
Changes of assumptions	$ 0	$ 16,188
Net difference between projected and actual earnings on investments	$ 33,867	$ 0
Changes in proportionate share	$ 71,621	$ 123
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105,488	$ 47,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,045

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,360
2nd Fiscal Year	26,483
3rd Fiscal Year	12,519
4th Fiscal Year	10,683
5th Fiscal Year	0
Thereafter	0
Total	$ 58,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09538315%
Employer's proportionate share at MD		0.16208166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(184,315)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(330,258)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(266,628)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(384,664)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,119)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,009)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89,128)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,762
Changes of assumptions	$ 0	$ 17,555
Net difference between projected and actual earnings on investments	$ 36,727	$ 0
Changes in proportionate share	$ 90	$ 68,075
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,817	$ 119,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,575)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,708)
2nd Fiscal Year	(39,028)
3rd Fiscal Year	13,577
4th Fiscal Year	11,585
5th Fiscal Year	0
Thereafter	0
Total	$ (82,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00547953%
Employer's proportionate share at MD		0.00093575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,907)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,221)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(307)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,353**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 4,933	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,145	$ 316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,829

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,502
2nd Fiscal Year	2,182
3rd Fiscal Year	78
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 4,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00461331%
Employer's proportionate share at MD		0.00031842%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,915)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(649)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(756)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(104)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,905
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66
Changes of assumptions	$ 0	$ 34
Net difference between projected and actual earnings on investments	$ 72	$ 0
Changes in proportionate share	$ 4,410	$ 529
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,482	$ 629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,853

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,791
2nd Fiscal Year	2,012
3rd Fiscal Year	27
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ 3,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01486461%
Employer's proportionate share at MD		0.01919631%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,724)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,114)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,558)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,494)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,999
Changes of assumptions	$ 0	$ 2,079
Net difference between projected and actual earnings on investments	$ 4,350	$ 0
Changes in proportionate share	$ 21	$ 5,481
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,371	$ 11,559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,188)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,169)
2nd Fiscal Year	(2,999)
3rd Fiscal Year	1,608
4th Fiscal Year	1,372
5th Fiscal Year	0
Thereafter	0
Total	$ (7,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01168640%
Employer's proportionate share at MD		0.01568430%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,582)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,958)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,223)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,140)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,357)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,497)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,267
Changes of assumptions	$ 0	$ 1,699
Net difference between projected and actual earnings on investments	$ 3,554	$ 0
Changes in proportionate share	$ 4	$ 4,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,558	$ 9,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,744)

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)
1st Fiscal Year	$ (5,564)
2nd Fiscal Year	(2,615)
3rd Fiscal Year	1,314
4th Fiscal Year	1,121
5th Fiscal Year	0
Thereafter	0
Total	$ (5,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.35403880%
Employer's proportionate share at MD		0.63528151%
Employer's proportionate share of system NOL/(A) at prior MD	$	(684,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,294,451)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,045,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,507,698)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(208,200)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(153,974)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(362,174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132,331
Changes of assumptions	$ 0	$ 68,806
Net difference between projected and actual earnings on investments	$ 143,953	$ 0
Changes in proportionate share	$ 0	$ 289,475
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 143,953	$ 490,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (346,659)

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)
1st Fiscal Year	$ (282,474)
2nd Fiscal Year	(162,806)
3rd Fiscal Year	53,214
4th Fiscal Year	45,408
5th Fiscal Year	0
Thereafter	0
Total	$ (346,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07770644%
Employer's proportionate share at MD		0.13668136%
Employer's proportionate share of system NOL/(A) at prior MD	$	(150,157)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(278,502)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(224,844)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(324,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,794)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(77,919)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,471
Changes of assumptions	$ 0	$ 14,804
Net difference between projected and actual earnings on investments	$ 30,972	$ 0
Changes in proportionate share	$ 0	$ 61,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,972	$ 104,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (73,835)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,700)
2nd Fiscal Year	(34,354)
3rd Fiscal Year	11,449
4th Fiscal Year	9,770
5th Fiscal Year	0
Thereafter	0
Total	$ (73,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.52774588%
Employer's proportionate share at MD		0.54315557%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,019,796)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,106,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(893,502)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,289,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(178,007)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,736)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(188,743)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 113,140
Changes of assumptions	$ 0	$ 58,828
Net difference between projected and actual earnings on investments	$ 123,078	$ 0
Changes in proportionate share	$ 379	$ 22,599
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 123,457	$ 194,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,110)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (124,503)
2nd Fiscal Year	(30,928)
3rd Fiscal Year	45,497
4th Fiscal Year	38,823
5th Fiscal Year	0
Thereafter	0
Total	$ (71,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02988299%
Employer's proportionate share at MD		0.04584920%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,422)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(75,423)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,813)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,026)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,521)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,547)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,550
Changes of assumptions	$ 0	$ 4,966
Net difference between projected and actual earnings on investments	$ 10,389	$ 0
Changes in proportionate share	$ 211	$ 16,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,600	$ 30,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,226)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,722)
2nd Fiscal Year	(9,622)
3rd Fiscal Year	3,841
4th Fiscal Year	3,277
5th Fiscal Year	0
Thereafter	0
Total	$ (20,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.40190403%
Employer's proportionate share at MD		0.47466425%
Employer's proportionate share of system NOL/(A) at prior MD	$	(776,624)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(967,177)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(780,833)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,126,509)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155,561)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(39,383)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(194,944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 98,874
Changes of assumptions	$ 0	$ 51,410
Net difference between projected and actual earnings on investments	$ 107,558	$ 0
Changes in proportionate share	$ 362	$ 74,188
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 107,920	$ 224,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (116,552)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (135,152)
2nd Fiscal Year	(55,088)
3rd Fiscal Year	39,760
4th Fiscal Year	33,928
5th Fiscal Year	0
Thereafter	0
Total	$ (116,552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09797969%
Employer's proportionate share at MD		0.15204017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(309,797)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(250,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(360,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,828)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,665)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79,493)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,670
Changes of assumptions	$ 0	$ 16,467
Net difference between projected and actual earnings on investments	$ 34,452	$ 0
Changes in proportionate share	$ 680	$ 55,360
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,132	$ 103,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68,365)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59,523)
2nd Fiscal Year	(32,446)
3rd Fiscal Year	12,735
4th Fiscal Year	10,867
5th Fiscal Year	0
Thereafter	0
Total	$ (68,365)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09991929%
Employer's proportionate share at MD		0.16688495%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(340,045)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(274,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(396,064)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,693)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,040)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,733)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,762
Changes of assumptions	$ 0	$ 18,075
Net difference between projected and actual earnings on investments	$ 37,816	$ 0
Changes in proportionate share	$ 142	$ 68,325
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,958	$ 121,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,204)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,761)
2nd Fiscal Year	(39,351)
3rd Fiscal Year	13,979
4th Fiscal Year	11,929
5th Fiscal Year	0
Thereafter	0
Total	$ (83,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01903982%
Employer's proportionate share at MD		0.03101228%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,792)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,191)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,016)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,601)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,028)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,460
Changes of assumptions	$ 0	$ 3,359
Net difference between projected and actual earnings on investments	$ 7,027	$ 0
Changes in proportionate share	$ 0	$ 12,730
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,027	$ 22,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,522)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,205)
2nd Fiscal Year	(7,131)
3rd Fiscal Year	2,598
4th Fiscal Year	2,217
5th Fiscal Year	0
Thereafter	0
Total	$ (15,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09041471%
Employer's proportionate share at MD		0.15924973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(174,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(324,488)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(261,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(377,943)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,793)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,984)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,172
Changes of assumptions	$ 0	$ 17,248
Net difference between projected and actual earnings on investments	$ 36,086	$ 0
Changes in proportionate share	$ 318	$ 70,212
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,404	$ 120,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,228)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (69,032)
2nd Fiscal Year	(39,919)
3rd Fiscal Year	13,339
4th Fiscal Year	11,383
5th Fiscal Year	0
Thereafter	0
Total	$ (84,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05487556%
Employer's proportionate share at MD		0.08505146%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(173,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(139,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(201,851)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,874)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,716
Changes of assumptions	$ 0	$ 9,212
Net difference between projected and actual earnings on investments	$ 19,272	$ 0
Changes in proportionate share	$ 235	$ 30,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,507	$ 57,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,289)

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)
1st Fiscal Year	$ (33,359)
2nd Fiscal Year	(18,133)
3rd Fiscal Year	7,124
4th Fiscal Year	6,079
5th Fiscal Year	0
Thereafter	0
Total	$ (38,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02856388%
Employer's proportionate share at MD		0.05120944%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(104,344)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(121,534)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,783)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,900)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,667
Changes of assumptions	$ 0	$ 5,546
Net difference between projected and actual earnings on investments	$ 11,604	$ 0
Changes in proportionate share	$ 519	$ 23,109
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,123	$ 39,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,199)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,102)
2nd Fiscal Year	(13,047)
3rd Fiscal Year	4,290
4th Fiscal Year	3,660
5th Fiscal Year	0
Thereafter	0
Total	$ (27,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07096526%
Employer's proportionate share at MD		0.09706697%
Employer's proportionate share of system NOL/(A) at prior MD	$	(137,130)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(197,784)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(159,677)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(230,367)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,812)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,052)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,219
Changes of assumptions	$ 0	$ 10,513
Net difference between projected and actual earnings on investments	$ 21,995	$ 0
Changes in proportionate share	$ 0	$ 31,993
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,995	$ 62,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,730)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,627)
2nd Fiscal Year	(17,172)
3rd Fiscal Year	8,131
4th Fiscal Year	6,938
5th Fiscal Year	0
Thereafter	0
Total	$ (40,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13827337%
Employer's proportionate share at MD		0.18330797%
Employer's proportionate share of system NOL/(A) at prior MD	$	(267,194)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(373,509)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(301,545)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(435,040)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(60,075)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,328)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(85,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 38,183
Changes of assumptions	$ 0	$ 19,854
Net difference between projected and actual earnings on investments	$ 41,537	$ 0
Changes in proportionate share	$ 0	$ 46,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,537	$ 104,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (63,118)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,058)
2nd Fiscal Year	(29,517)
3rd Fiscal Year	15,355
4th Fiscal Year	13,102
5th Fiscal Year	0
Thereafter	0
Total	$ (63,118)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10708272%
Employer's proportionate share at MD		0.16877956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(206,922)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(343,906)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(277,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(400,560)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,314)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,624)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,157
Changes of assumptions	$ 0	$ 18,280
Net difference between projected and actual earnings on investments	$ 38,245	$ 0
Changes in proportionate share	$ 101	$ 63,041
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,346	$ 116,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,132)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67,441)
2nd Fiscal Year	(36,893)
3rd Fiscal Year	14,138
4th Fiscal Year	12,064
5th Fiscal Year	0
Thereafter	0
Total	$ (78,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00876965%
Employer's proportionate share at MD		0.01347174%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,946)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,972)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,666)
o Differences 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	$ 2,806
Changes of assumptions	$ 0	$ 1,459
Net difference between projected and actual earnings on investments	$ 3,053	$ 0
Changes in proportionate share	$ 0	$ 4,978
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,053	$ 9,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,190)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,425)
2nd Fiscal Year	(2,857)
3rd Fiscal Year	1,128
4th Fiscal Year	963
5th Fiscal Year	0
Thereafter	0
Total	$ (6,190)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02874476%
Employer's proportionate share at MD		0.05205949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,077)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,552)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,061)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,980)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,844
Changes of assumptions	$ 0	$ 5,638
Net difference between projected and actual earnings on investments	$ 11,797	$ 0
Changes in proportionate share	$ 749	$ 23,772
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,546	$ 40,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,708)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,405)
2nd Fiscal Year	(13,386)
3rd Fiscal Year	4,361
4th Fiscal Year	3,721
5th Fiscal Year	0
Thereafter	0
Total	$ (27,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03369730%
Employer's proportionate share at MD		0.05365000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,255)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(127,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,583)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,620)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,175
Changes of assumptions	$ 0	$ 5,811
Net difference between projected and actual earnings on investments	$ 12,157	$ 0
Changes in proportionate share	$ 107	$ 20,348
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,264	$ 37,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,070)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,516)
2nd Fiscal Year	(11,883)
3rd Fiscal Year	4,494
4th Fiscal Year	3,835
5th Fiscal Year	0
Thereafter	0
Total	$ (25,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14838629%
Employer's proportionate share at MD		0.25806901%
Employer's proportionate share of system NOL/(A) at prior MD	$	(286,736)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(525,842)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(424,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(612,469)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84,577)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57,811)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(142,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,756
Changes of assumptions	$ 0	$ 27,951
Net difference between projected and actual earnings on investments	$ 58,478	$ 0
Changes in proportionate share	$ 2,556	$ 112,132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 61,034	$ 193,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,805)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (109,267)
2nd Fiscal Year	(63,602)
3rd Fiscal Year	21,617
4th Fiscal Year	18,446
5th Fiscal Year	0
Thereafter	0
Total	$ (132,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01625110%
Employer's proportionate share at MD		0.02127364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,403)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,347)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,488)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,972)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,432)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,404)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,431
Changes of assumptions	$ 0	$ 2,304
Net difference between projected and actual earnings on investments	$ 4,821	$ 0
Changes in proportionate share	$ 50	$ 6,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,871	$ 12,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,960)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,852)
2nd Fiscal Year	(3,411)
3rd Fiscal Year	1,782
4th Fiscal Year	1,521
5th Fiscal Year	0
Thereafter	0
Total	$ (7,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07797858%
Employer's proportionate share at MD		0.11993002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(150,683)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(244,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(197,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(284,627)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,304)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,314)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(61,618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,982
Changes of assumptions	$ 0	$ 12,989
Net difference between projected and actual earnings on investments	$ 27,176	$ 0
Changes in proportionate share	$ 308	$ 42,794
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,484	$ 80,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,281)

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)
1st Fiscal Year	$ (46,618)
2nd Fiscal Year	(25,281)
3rd Fiscal Year	10,046
4th Fiscal Year	8,572
5th Fiscal Year	0
Thereafter	0
Total	$ (53,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02179294%
Employer's proportionate share at MD		0.03965354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,109)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,996)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,132)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,260
Changes of assumptions	$ 0	$ 4,295
Net difference between projected and actual earnings on investments	$ 8,985	$ 0
Changes in proportionate share	$ 586	$ 18,239
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,571	$ 30,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,223)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,137)
2nd Fiscal Year	(10,241)
3rd Fiscal Year	3,322
4th Fiscal Year	2,834
5th Fiscal Year	0
Thereafter	0
Total	$ (21,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.90056024%
Employer's proportionate share at MD		1.56763947%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,740,207)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,194,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,578,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,720,440)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(513,760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(361,742)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(875,502)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 326,543
Changes of assumptions	$ 0	$ 169,789
Net difference between projected and actual earnings on investments	$ 355,223	$ 0
Changes in proportionate share	$ 0	$ 682,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 355,223	$ 1,178,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (823,189)

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)
1st Fiscal Year	$ (678,266)
2nd Fiscal Year	(388,285)
3rd Fiscal Year	131,312
4th Fiscal Year	112,051
5th Fiscal Year	0
Thereafter	0
Total	$ (823,189)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05501679%
Employer's proportionate share at MD		0.08676650%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(176,796)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(142,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(205,921)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,436)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,343)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,074
Changes of assumptions	$ 0	$ 9,398
Net difference between projected and actual earnings on investments	$ 19,661	$ 0
Changes in proportionate share	$ 857	$ 32,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,518	$ 59,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,349)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,909)
2nd Fiscal Year	(18,909)
3rd Fiscal Year	7,268
4th Fiscal Year	6,202
5th Fiscal Year	0
Thereafter	0
Total	$ (39,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03008646%
Employer's proportionate share at MD		0.04537653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,459)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,691)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,871)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,557)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,428)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,452
Changes of assumptions	$ 0	$ 4,915
Net difference between projected and actual earnings on investments	$ 10,282	$ 0
Changes in proportionate share	$ 30	$ 17,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,312	$ 31,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,250)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,852)
2nd Fiscal Year	(9,442)
3rd Fiscal Year	3,801
4th Fiscal Year	3,243
5th Fiscal Year	0
Thereafter	0
Total	$ (21,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27400606%
Employer's proportionate share at MD		0.40745225%
Employer's proportionate share of system NOL/(A) at prior MD	$	(529,479)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(830,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(670,267)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(966,996)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(133,534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(72,972)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(206,506)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 84,873
Changes of assumptions	$ 0	$ 44,131
Net difference between projected and actual earnings on investments	$ 92,328	$ 0
Changes in proportionate share	$ 0	$ 136,625
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 92,328	$ 265,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,301)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (154,911)
2nd Fiscal Year	(81,643)
3rd Fiscal Year	34,130
4th Fiscal Year	29,124
5th Fiscal Year	0
Thereafter	0
Total	$ (173,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04015949%
Employer's proportionate share at MD		0.06150881%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,603)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(125,330)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(101,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(145,977)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,230)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,388)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,812
Changes of assumptions	$ 0	$ 6,662
Net difference between projected and actual earnings on investments	$ 13,938	$ 0
Changes in proportionate share	$ 0	$ 22,565
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,938	$ 42,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,101)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,680)
2nd Fiscal Year	(12,971)
3rd Fiscal Year	5,152
4th Fiscal Year	4,397
5th Fiscal Year	0
Thereafter	0
Total	$ (28,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01059325%
Employer's proportionate share at MD		0.01698233%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,304)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,566)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,308)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,874)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,537
Changes of assumptions	$ 0	$ 1,839
Net difference between projected and actual earnings on investments	$ 3,848	$ 0
Changes in proportionate share	$ 131	$ 6,515
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,979	$ 11,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,912)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,762)
2nd Fiscal Year	(3,787)
3rd Fiscal Year	1,423
4th Fiscal Year	1,214
5th Fiscal Year	0
Thereafter	0
Total	$ (7,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05540854%
Employer's proportionate share at MD		0.08851991%
Employer's proportionate share of system NOL/(A) at prior MD	$	(107,069)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(180,368)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(145,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(210,082)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,010)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,560)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,439
Changes of assumptions	$ 0	$ 9,587
Net difference between projected and actual earnings on investments	$ 20,058	$ 0
Changes in proportionate share	$ 2,462	$ 33,761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,520	$ 61,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,267)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,514)
2nd Fiscal Year	(19,495)
3rd Fiscal Year	7,415
4th Fiscal Year	6,327
5th Fiscal Year	0
Thereafter	0
Total	$ (39,267)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01207034%
Employer's proportionate share at MD		0.01956928%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,324)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,874)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,192)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,413)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,046)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,459)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,076
Changes of assumptions	$ 0	$ 2,120
Net difference between projected and actual earnings on investments	$ 4,434	$ 0
Changes in proportionate share	$ 41	$ 7,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,475	$ 13,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,383)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,977)
2nd Fiscal Year	(4,444)
3rd Fiscal Year	1,639
4th Fiscal Year	1,399
5th Fiscal Year	0
Thereafter	0
Total	$ (9,383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01666684%
Employer's proportionate share at MD		0.03016207%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,206)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,458)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,583)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,885)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,283
Changes of assumptions	$ 0	$ 3,267
Net difference between projected and actual earnings on investments	$ 6,835	$ 0
Changes in proportionate share	$ 0	$ 13,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,835	$ 23,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,674)

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)
1st Fiscal Year	$ (13,552)
2nd Fiscal Year	(7,804)
3rd Fiscal Year	2,526
4th Fiscal Year	2,156
5th Fiscal Year	0
Thereafter	0
Total	$ (16,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01453194%
Employer's proportionate share at MD		0.02036147%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,081)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,489)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,495)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,323)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,673)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,661)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,334)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,241
Changes of assumptions	$ 0	$ 2,205
Net difference between projected and actual earnings on investments	$ 4,614	$ 0
Changes in proportionate share	$ 0	$ 6,385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,614	$ 12,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,217)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,668)
2nd Fiscal Year	(3,711)
3rd Fiscal Year	1,706
4th Fiscal Year	1,455
5th Fiscal Year	0
Thereafter	0
Total	$ (8,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01303996%
Employer's proportionate share at MD		0.01923703%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,198)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,197)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,655)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,305)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,497)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,802)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,007
Changes of assumptions	$ 0	$ 2,084
Net difference between projected and actual earnings on investments	$ 4,359	$ 0
Changes in proportionate share	$ 0	$ 6,443
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,359	$ 12,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,175)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,350)
2nd Fiscal Year	(3,811)
3rd Fiscal Year	1,611
4th Fiscal Year	1,375
5th Fiscal Year	0
Thereafter	0
Total	$ (8,175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01844351%
Employer's proportionate share at MD		0.03225167%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,716)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,055)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,542)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,570)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,195)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,765)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,718
Changes of assumptions	$ 0	$ 3,493
Net difference between projected and actual earnings on investments	$ 7,308	$ 0
Changes in proportionate share	$ 271	$ 14,079
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,579	$ 24,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,711)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,717)
2nd Fiscal Year	(8,001)
3rd Fiscal Year	2,702
4th Fiscal Year	2,305
5th Fiscal Year	0
Thereafter	0
Total	$ (16,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01588015%
Employer's proportionate share at MD		0.02772325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,686)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,489)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,605)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,457)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,775
Changes of assumptions	$ 0	$ 3,003
Net difference between projected and actual earnings on investments	$ 6,282	$ 0
Changes in proportionate share	$ 1	$ 12,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,283	$ 20,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,591)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,010)
2nd Fiscal Year	(6,885)
3rd Fiscal Year	2,322
4th Fiscal Year	1,982
5th Fiscal Year	0
Thereafter	0
Total	$ (14,591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05602180%
Employer's proportionate share at MD		0.10397699%
Employer's proportionate share of system NOL/(A) at prior MD	$	(108,254)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(211,864)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(171,044)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(246,766)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,076)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26,300)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(60,376)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,659
Changes of assumptions	$ 0	$ 11,262
Net difference between projected and actual earnings on investments	$ 23,561	$ 0
Changes in proportionate share	$ 0	$ 49,229
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,561	$ 82,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (58,589)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,164)
2nd Fiscal Year	(27,566)
3rd Fiscal Year	8,710
4th Fiscal Year	7,432
5th Fiscal Year	0
Thereafter	0
Total	$ (58,589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06867180%
Employer's proportionate share at MD		0.02935951%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,678)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,557
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,116
Changes of assumptions	$ 0	$ 3,180
Net difference between projected and actual earnings on investments	$ 6,653	$ 0
Changes in proportionate share	$ 40,661	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,314	$ 9,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 37,997

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,635
2nd Fiscal Year	17,804
3rd Fiscal Year	2,459
4th Fiscal Year	2,099
5th Fiscal Year	0
Thereafter	0
Total	$ 37,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00943718%
Employer's proportionate share at MD		0.01242293%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,236)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,313)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,483)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,071)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,397)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,588
Changes of assumptions	$ 0	$ 1,346
Net difference between projected and actual earnings on investments	$ 2,815	$ 0
Changes in proportionate share	$ 202	$ 3,045
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,017	$ 6,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,962)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,943)
2nd Fiscal Year	(1,947)
3rd Fiscal Year	1,041
4th Fiscal Year	888
5th Fiscal Year	0
Thereafter	0
Total	$ (3,962)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00671881%
Employer's proportionate share at MD		0.01218974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,983)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,838)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,995)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,832)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,827)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,539
Changes of assumptions	$ 0	$ 1,320
Net difference between projected and actual earnings on investments	$ 2,762	$ 0
Changes in proportionate share	$ 105	$ 5,578
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,867	$ 9,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,570)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,317)
2nd Fiscal Year	(3,146)
3rd Fiscal Year	1,021
4th Fiscal Year	871
5th Fiscal Year	0
Thereafter	0
Total	$ (6,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00928106%
Employer's proportionate share at MD		0.01959680%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,934)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,237)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,509)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,422)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,504)
o Differences 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	$ 4,082
Changes of assumptions	$ 0	$ 2,123
Net difference between projected and actual earnings on investments	$ 4,441	$ 0
Changes in proportionate share	$ 187	$ 10,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,628	$ 16,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,126)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,379)
2nd Fiscal Year	(5,789)
3rd Fiscal Year	1,642
4th Fiscal Year	1,401
5th Fiscal Year	0
Thereafter	0
Total	$ (12,126)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00450548%
Employer's proportionate share at MD		0.01114974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,719)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,461)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,499)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,323
Changes of assumptions	$ 0	$ 1,208
Net difference between projected and actual earnings on investments	$ 2,527	$ 0
Changes in proportionate share	$ 57	$ 6,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,584	$ 10,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,721)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,779)
2nd Fiscal Year	(3,672)
3rd Fiscal Year	934
4th Fiscal Year	797
5th Fiscal Year	0
Thereafter	0
Total	$ (7,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00470219%
Employer's proportionate share at MD		0.00714321%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,086)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,555)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,751)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,953)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,341)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,177)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,488
Changes of assumptions	$ 0	$ 774
Net difference between projected and actual earnings on investments	$ 1,619	$ 0
Changes in proportionate share	$ 193	$ 2,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,812	$ 4,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,941)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,588)
2nd Fiscal Year	(1,462)
3rd Fiscal Year	598
4th Fiscal Year	511
5th Fiscal Year	0
Thereafter	0
Total	$ (2,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00437433%
Employer's proportionate share at MD		0.00682904%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,915)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,207)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,238)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,551)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,789)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,423
Changes of assumptions	$ 0	$ 740
Net difference between projected and actual earnings on investments	$ 1,547	$ 0
Changes in proportionate share	$ 15	$ 2,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,562	$ 4,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,424)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,981)
2nd Fiscal Year	(1,501)
3rd Fiscal Year	572
4th Fiscal Year	488
5th Fiscal Year	0
Thereafter	0
Total	$ (3,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00548625%
Employer's proportionate share at MD		0.00331671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,601)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,758)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,456)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,871)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,087)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	715
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(372)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 691
Changes of assumptions	$ 0	$ 359
Net difference between projected and actual earnings on investments	$ 752	$ 0
Changes in proportionate share	$ 2,212	$ 444
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,964	$ 1,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,470

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 85
2nd Fiscal Year	869
3rd Fiscal Year	278
4th Fiscal Year	237
5th Fiscal Year	0
Thereafter	0
Total	$ 1,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00036654%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(708)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**198**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	373	$	1
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	373	$	1
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)	
1st Fiscal Year	$	197
2nd Fiscal Year		175
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00038037%
Employer's proportionate share at MD		0.00013397%
Employer's proportionate share of system NOL/(A) at prior MD	$	(735)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(273)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(220)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(318)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	106
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**62**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28
Changes of assumptions	$ 0	$ 15
Net difference between projected and actual earnings on investments	$ 30	$ 0
Changes in proportionate share	$ 268	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 298	$ 44
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 254

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 120
2nd Fiscal Year	114
3rd Fiscal Year	11
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ 254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00065185%
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	439
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**439**

	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	$	789	$	3
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	789	$	3
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	786

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	461
2nd Fiscal Year		325
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00060576%
Employer's proportionate share at MD		0.00002091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,171)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	281
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4
Changes of assumptions	$ 0	$ 2
Net difference between projected and actual earnings on investments	$ 5	$ 0
Changes in proportionate share	$ 596	$ 47
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 601	$ 53
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)
1st Fiscal Year	$ 266
2nd Fiscal Year	278
3rd Fiscal Year	2
4th Fiscal Year	1
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00081674%
Employer's proportionate share at MD		0.00075571%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,578)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,540)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,794)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(209)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 157
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 171	$ 0
Changes in proportionate share	$ 66	$ 10
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 237	$ 249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (125)
2nd Fiscal Year	(5)
3rd Fiscal Year	63
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ (12)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00127182%
Employer's proportionate share at MD		0.00063683%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,458)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,298)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,511)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(209)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	344
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 133
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 647	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 791	$ 207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 584

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 208
2nd Fiscal Year	278
3rd Fiscal Year	53
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00486021%
Employer's proportionate share at MD		0.00227168%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,392)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,629)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,391)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(744)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,692
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**948**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 473
Changes of assumptions	$ 0	$ 246
Net difference between projected and actual earnings on investments	$ 515	$ 0
Changes in proportionate share	$ 2,972	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,487	$ 726
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)
1st Fiscal Year	$ 1,224
2nd Fiscal Year	1,183
3rd Fiscal Year	190
4th Fiscal Year	162
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24310332%
Employer's proportionate share at MD		0.45906895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(469,763)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(935,400)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(755,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,089,497)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(150,450)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(118,318)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(268,768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 95,625
Changes of assumptions	$ 0	$ 49,721
Net difference between projected and actual earnings on investments	$ 104,024	$ 0
Changes in proportionate share	$ 0	$ 221,619
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 104,024	$ 366,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (262,941)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (210,486)
2nd Fiscal Year	(123,722)
3rd Fiscal Year	38,453
4th Fiscal Year	32,813
5th Fiscal Year	0
Thereafter	0
Total	$ (262,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11225690%
Employer's proportionate share at MD		0.20491716%
Employer's proportionate share of system NOL/(A) at prior MD	$	(216,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(417,540)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(337,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(486,325)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(67,157)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,319)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(116,476)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42,685
Changes of assumptions	$ 0	$ 22,194
Net difference between projected and actual earnings on investments	$ 46,434	$ 0
Changes in proportionate share	$ 724	$ 94,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,158	$ 159,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,199)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (90,700)
2nd Fiscal Year	(53,311)
3rd Fiscal Year	17,165
4th Fiscal Year	14,647
5th Fiscal Year	0
Thereafter	0
Total	$ (112,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15170470%
Employer's proportionate share at MD		0.24142223%
Employer's proportionate share of system NOL/(A) at prior MD	$	(293,148)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(491,922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(397,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(572,961)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(79,121)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,500)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(128,621)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 50,289
Changes of assumptions	$ 0	$ 26,148
Net difference between projected and actual earnings on investments	$ 54,706	$ 0
Changes in proportionate share	$ 0	$ 92,223
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,706	$ 168,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (113,954)

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)
1st Fiscal Year	$ (97,888)
2nd Fiscal Year	(53,545)
3rd Fiscal Year	20,222
4th Fiscal Year	17,256
5th Fiscal Year	0
Thereafter	0
Total	$ (113,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24439602%
Employer's proportionate share at MD		0.24611796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(472,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(501,490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(404,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(584,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80,660)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,695)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(86,355)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,267
Changes of assumptions	$ 0	$ 26,657
Net difference between projected and actual earnings on investments	$ 55,770	$ 0
Changes in proportionate share	$ 0	$ 5,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,770	$ 83,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,091)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,766)
2nd Fiscal Year	(11,533)
3rd Fiscal Year	20,616
4th Fiscal Year	17,592
5th Fiscal Year	0
Thereafter	0
Total	$ (28,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18265958%
Employer's proportionate share at MD		0.32266622%
Employer's proportionate share of system NOL/(A) at prior MD	$	(352,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(657,465)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(530,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(765,776)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(105,747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(75,386)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(181,133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 67,212
Changes of assumptions	$ 0	$ 34,948
Net difference between projected and actual earnings on investments	$ 73,115	$ 0
Changes in proportionate share	$ 0	$ 142,791
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 73,115	$ 244,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (171,836)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (140,723)
2nd Fiscal Year	(81,203)
3rd Fiscal Year	27,028
4th Fiscal Year	23,063
5th Fiscal Year	0
Thereafter	0
Total	$ (171,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04071557%
Employer's proportionate share at MD		0.04808991%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(97,988)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(79,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(114,131)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,270)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,030)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,017
Changes of assumptions	$ 0	$ 5,209
Net difference between projected and actual earnings on investments	$ 10,897	$ 0
Changes in proportionate share	$ 0	$ 7,955
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,897	$ 23,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,284)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,125)
2nd Fiscal Year	(5,624)
3rd Fiscal Year	4,028
4th Fiscal Year	3,437
5th Fiscal Year	0
Thereafter	0
Total	$ (12,284)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01201098%
Employer's proportionate share at MD		0.00540646%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,831)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,772)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,474
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,702**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,126
Changes of assumptions	$ 0	$ 586
Net difference between projected and actual earnings on investments	$ 1,225	$ 0
Changes in proportionate share	$ 6,741	$ 129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,966	$ 1,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,125

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,336
2nd Fiscal Year	2,950
3rd Fiscal Year	453
4th Fiscal Year	386
5th Fiscal Year	0
Thereafter	0
Total	$ 6,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01359025%
Employer's proportionate share at MD		0.02207651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,983)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,394)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,235)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,102)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,337)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,599
Changes of assumptions	$ 0	$ 2,391
Net difference between projected and actual earnings on investments	$ 5,002	$ 0
Changes in proportionate share	$ 0	$ 9,232
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,002	$ 16,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,220)

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)
1st Fiscal Year	$ (9,566)
2nd Fiscal Year	(5,080)
3rd Fiscal Year	1,849
4th Fiscal Year	1,578
5th Fiscal Year	0
Thereafter	0
Total	$ (11,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00127271%
Employer's proportionate share at MD		0.00087961%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,459)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,792)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,088)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(288)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	180
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(108)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 183
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 199	$ 0
Changes in proportionate share	$ 401	$ 38
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 600	$ 316
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)
1st Fiscal Year	$ (3)
2nd Fiscal Year	150
3rd Fiscal Year	74
4th Fiscal Year	63
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03455913%
Employer's proportionate share at MD		0.05567654%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,781)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(113,447)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(91,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(132,136)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,427)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,674)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,598
Changes of assumptions	$ 0	$ 6,030
Net difference between projected and actual earnings on investments	$ 12,616	$ 0
Changes in proportionate share	$ 24	$ 21,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,640	$ 39,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,520)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,621)
2nd Fiscal Year	(12,542)
3rd Fiscal Year	4,664
4th Fiscal Year	3,980
5th Fiscal Year	0
Thereafter	0
Total	$ (26,520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00039349%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	200
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**200**

	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	$ 401	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 401	$ 8
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 393

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 205
2nd Fiscal Year	188
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.17289131%
Employer's proportionate share at MD		0.30835103%
Employer's proportionate share of system NOL/(A) at prior MD	$	(334,088)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(628,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(507,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(731,802)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,055)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(72,295)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(173,350)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64,230
Changes of assumptions	$ 0	$ 33,397
Net difference between projected and actual earnings on investments	$ 69,872	$ 0
Changes in proportionate share	$ 782	$ 138,173
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 70,654	$ 235,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (165,146)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (134,686)
2nd Fiscal Year	(78,330)
3rd Fiscal Year	25,829
4th Fiscal Year	22,040
5th Fiscal Year	0
Thereafter	0
Total	$ (165,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00181948%
Employer's proportionate share at MD		0.00231634%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,516)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,720)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,497)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(332)
o Differences 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	$ 482
Changes of assumptions	$ 0	$ 251
Net difference between projected and actual earnings on investments	$ 525	$ 0
Changes in proportionate share	$ 0	$ 553
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 525	$ 1,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (781)
2nd Fiscal Year	(340)
3rd Fiscal Year	194
4th Fiscal Year	166
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34253407%
Employer's proportionate share at MD		0.60517054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(661,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,233,097)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(995,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,436,236)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(198,332)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(142,598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(340,930)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 126,058
Changes of assumptions	$ 0	$ 65,545
Net difference between projected and actual earnings on investments	$ 137,130	$ 0
Changes in proportionate share	$ 0	$ 268,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 137,130	$ 460,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (323,254)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (264,812)
2nd Fiscal Year	(152,390)
3rd Fiscal Year	50,691
4th Fiscal Year	43,256
5th Fiscal Year	0
Thereafter	0
Total	$ (323,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34373813%
Employer's proportionate share at MD		0.70022875%
Employer's proportionate share of system NOL/(A) at prior MD	$	(664,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,426,788)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,151,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,661,836)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(229,485)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(193,120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(422,605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 145,859
Changes of assumptions	$ 0	$ 75,841
Net difference between projected and actual earnings on investments	$ 158,670	$ 0
Changes in proportionate share	$ 76	$ 364,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 158,746	$ 585,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (427,009)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (334,075)
2nd Fiscal Year	(201,639)
3rd Fiscal Year	58,654
4th Fiscal Year	50,051
5th Fiscal Year	0
Thereafter	0
Total	$ (427,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16096518%
Employer's proportionate share at MD		0.26641937%
Employer's proportionate share of system NOL/(A) at prior MD	$	(311,043)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(542,857)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(438,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(632,287)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57,109)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(144,422)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 55,496
Changes of assumptions	$ 0	$ 28,856
Net difference between projected and actual earnings on investments	$ 60,370	$ 0
Changes in proportionate share	$ 140	$ 108,137
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60,510	$ 192,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (131,979)

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)
1st Fiscal Year	$ (111,138)
2nd Fiscal Year	(62,200)
3rd Fiscal Year	22,316
4th Fiscal Year	19,043
5th Fiscal Year	0
Thereafter	0
Total	$ (131,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04019851%
Employer's proportionate share at MD		0.06673901%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,678)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(135,988)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(109,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(158,390)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,872)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,359)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(36,231)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,902
Changes of assumptions	$ 0	$ 7,228
Net difference between projected and actual earnings on investments	$ 15,123	$ 0
Changes in proportionate share	$ 68	$ 27,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,191	$ 48,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,013)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,752)
2nd Fiscal Year	(15,622)
3rd Fiscal Year	5,590
4th Fiscal Year	4,770
5th Fiscal Year	0
Thereafter	0
Total	$ (33,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00971992%
Employer's proportionate share at MD		0.01265675%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,789)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,038)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,148)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,780)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,928)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,636
Changes of assumptions	$ 0	$ 1,371
Net difference between projected and actual earnings on investments	$ 2,868	$ 0
Changes in proportionate share	$ 0	$ 3,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,868	$ 7,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,359)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,353)
2nd Fiscal Year	(1,971)
3rd Fiscal Year	1,060
4th Fiscal Year	905
5th Fiscal Year	0
Thereafter	0
Total	$ (4,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01300918%
Employer's proportionate share at MD		0.02196346%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,753)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,125)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,198)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,923)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,575
Changes of assumptions	$ 0	$ 2,379
Net difference between projected and actual earnings on investments	$ 4,977	$ 0
Changes in proportionate share	$ 0	$ 9,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,977	$ 16,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,208)

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)
1st Fiscal Year	$ (9,359)
2nd Fiscal Year	(5,258)
3rd Fiscal Year	1,840
4th Fiscal Year	1,570
5th Fiscal Year	0
Thereafter	0
Total	$ (11,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00095301%
Employer's proportionate share at MD		0.00080807%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,842)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,647)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,329)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	70
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 168
Changes of assumptions	$ 0	$ 88
Net difference between projected and actual earnings on investments	$ 183	$ 0
Changes in proportionate share	$ 147	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 330	$ 264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 66

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (92)
2nd Fiscal Year	33
3rd Fiscal Year	68
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ 66

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00080600%
Employer's proportionate share at MD		0.00109110%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,557)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(358)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(130)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 227
Changes of assumptions	$ 0	$ 118
Net difference between projected and actual earnings on investments	$ 247	$ 0
Changes in proportionate share	$ 31	$ 292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 278	$ 637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (359)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (347)
2nd Fiscal Year	(182)
3rd Fiscal Year	91
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04316527%
Employer's proportionate share at MD		0.06983275%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,411)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(142,291)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(165,732)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,886)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,533)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,546
Changes of assumptions	$ 0	$ 7,563
Net difference between projected and actual earnings on investments	$ 15,824	$ 0
Changes in proportionate share	$ 0	$ 27,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,824	$ 49,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,523)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,546)
2nd Fiscal Year	(15,819)
3rd Fiscal Year	5,849
4th Fiscal Year	4,991
5th Fiscal Year	0
Thereafter	0
Total	$ (33,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.92359316%
Employer's proportionate share at MD		0.88991635%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,784,715)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,813,295)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,463,931)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,112,017)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(291,651)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 185,371
Changes of assumptions	$ 0	$ 96,386
Net difference between projected and actual earnings on investments	$ 201,653	$ 0
Changes in proportionate share	$ 34,846	$ 587
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 236,499	$ 282,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,845)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (162,858)
2nd Fiscal Year	(21,140)
3rd Fiscal Year	74,543
4th Fiscal Year	63,609
5th Fiscal Year	0
Thereafter	0
Total	$ (45,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.55423279%
Employer's proportionate share at MD		0.92223548%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,070,978)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,879,149)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,517,097)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,188,719)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(302,243)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(192,692)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(494,935)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 192,104
Changes of assumptions	$ 0	$ 99,886
Net difference between projected and actual earnings on investments	$ 208,976	$ 0
Changes in proportionate share	$ 1,050	$ 376,390
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 210,026	$ 668,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (458,354)

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)
1st Fiscal Year	$ (384,867)
2nd Fiscal Year	(216,656)
3rd Fiscal Year	77,250
4th Fiscal Year	65,919
5th Fiscal Year	0
Thereafter	0
Total	$ (458,354)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05323006%
Employer's proportionate share at MD		0.10515615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,860)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(214,266)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(172,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(249,564)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,401)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,904
Changes of assumptions	$ 0	$ 11,389
Net difference between projected and actual earnings on investments	$ 23,828	$ 0
Changes in proportionate share	$ 4,870	$ 53,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,698	$ 86,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,766)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,029)
2nd Fiscal Year	(29,062)
3rd Fiscal Year	8,808
4th Fiscal Year	7,516
5th Fiscal Year	0
Thereafter	0
Total	$ (57,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01536168%
Employer's proportionate share at MD		0.02150871%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,684)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,826)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,382)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,046)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,049)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,233)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,480
Changes of assumptions	$ 0	$ 2,330
Net difference between projected and actual earnings on investments	$ 4,874	$ 0
Changes in proportionate share	$ 12	$ 7,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,886	$ 14,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,199)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,572)
2nd Fiscal Year	(3,966)
3rd Fiscal Year	1,802
4th Fiscal Year	1,537
5th Fiscal Year	0
Thereafter	0
Total	$ (9,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06297517%
Employer's proportionate share at MD		0.11254812%
Employer's proportionate share of system NOL/(A) at prior MD	$	(121,691)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(229,328)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(185,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(267,108)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,885)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(27,225)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(64,110)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,444
Changes of assumptions	$ 0	$ 12,190
Net difference between projected and actual earnings on investments	$ 25,503	$ 0
Changes in proportionate share	$ 0	$ 50,857
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,503	$ 86,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (60,988)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,757)
2nd Fiscal Year	(28,703)
3rd Fiscal Year	9,427
4th Fiscal Year	8,045
5th Fiscal Year	0
Thereafter	0
Total	$ (60,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16086227%
Employer's proportionate share at MD		0.25544244%
Employer's proportionate share of system NOL/(A) at prior MD	$	(310,844)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(520,490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(420,208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(606,235)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(83,716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(51,932)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(135,648)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,209
Changes of assumptions	$ 0	$ 27,667
Net difference between projected and actual earnings on investments	$ 57,883	$ 0
Changes in proportionate share	$ 0	$ 96,776
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,883	$ 177,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (119,769)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (102,976)
2nd Fiscal Year	(56,448)
3rd Fiscal Year	21,397
4th Fiscal Year	18,258
5th Fiscal Year	0
Thereafter	0
Total	$ (119,769)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.26853904%
Employer's proportionate share at MD		0.50365204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(518,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,026,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(828,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,195,305)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(165,061)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(124,547)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(289,608)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 104,912
Changes of assumptions	$ 0	$ 54,550
Net difference between projected and actual earnings on investments	$ 114,126	$ 0
Changes in proportionate share	$ 2,185	$ 239,726
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 116,311	$ 399,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (282,877)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (226,505)
2nd Fiscal Year	(134,559)
3rd Fiscal Year	42,188
4th Fiscal Year	36,000
5th Fiscal Year	0
Thereafter	0
Total	$ (282,877)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01732825%
Employer's proportionate share at MD		0.02231521%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,484)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,470)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,990)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,303)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,648
Changes of assumptions	$ 0	$ 2,417
Net difference between projected and actual earnings on investments	$ 5,057	$ 0
Changes in proportionate share	$ 871	$ 5,117
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,928	$ 12,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,254)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,451)
2nd Fiscal Year	(3,268)
3rd Fiscal Year	1,869
4th Fiscal Year	1,595
5th Fiscal Year	0
Thereafter	0
Total	$ (6,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01594601%
Employer's proportionate share at MD		0.02130650%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,813)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,566)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,983)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,463)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,438
Changes of assumptions	$ 0	$ 2,308
Net difference between projected and actual earnings on investments	$ 4,828	$ 0
Changes in proportionate share	$ 7	$ 6,011
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,835	$ 12,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,922)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,695)
2nd Fiscal Year	(3,535)
3rd Fiscal Year	1,785
4th Fiscal Year	1,523
5th Fiscal Year	0
Thereafter	0
Total	$ (7,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07909938%
Employer's proportionate share at MD		0.15092673%
Employer's proportionate share of system NOL/(A) at prior MD	$	(152,849)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(307,529)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(248,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(358,191)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,834)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,297)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,438
Changes of assumptions	$ 0	$ 16,347
Net difference between projected and actual earnings on investments	$ 34,200	$ 0
Changes in proportionate share	$ 0	$ 73,522
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,200	$ 121,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (87,107)

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)
1st Fiscal Year	$ (69,473)
2nd Fiscal Year	(41,065)
3rd Fiscal Year	12,642
4th Fiscal Year	10,788
5th Fiscal Year	0
Thereafter	0
Total	$ (87,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02393832%
Employer's proportionate share at MD		0.02860852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,257)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,293)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,062)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,896)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,376)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,695)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,071)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,959
Changes of assumptions	$ 0	$ 3,099
Net difference between projected and actual earnings on investments	$ 6,483	$ 0
Changes in proportionate share	$ 0	$ 5,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,483	$ 15,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,534)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,414)
2nd Fiscal Year	(3,561)
3rd Fiscal Year	2,396
4th Fiscal Year	2,045
5th Fiscal Year	0
Thereafter	0
Total	$ (8,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02969410%
Employer's proportionate share at MD		0.05243247%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,380)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,837)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,437)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,183)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,367)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,922
Changes of assumptions	$ 0	$ 5,679
Net difference between projected and actual earnings on investments	$ 11,881	$ 0
Changes in proportionate share	$ 229	$ 23,226
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,110	$ 39,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,717)

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)
1st Fiscal Year	$ (22,689)
2nd Fiscal Year	(13,168)
3rd Fiscal Year	4,392
4th Fiscal Year	3,748
5th Fiscal Year	0
Thereafter	0
Total	$ (27,717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02059052%
Employer's proportionate share at MD		0.03093618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,788)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,420)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,985)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,124)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,444
Changes of assumptions	$ 0	$ 3,351
Net difference between projected and actual earnings on investments	$ 7,010	$ 0
Changes in proportionate share	$ 0	$ 12,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,010	$ 21,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,808)

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)
1st Fiscal Year	$ (13,180)
2nd Fiscal Year	(6,430)
3rd Fiscal Year	2,591
4th Fiscal Year	2,211
5th Fiscal Year	0
Thereafter	0
Total	$ (14,808)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01570540%
Employer's proportionate share at MD		0.02651641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,349)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,931)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,690)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,801)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,491)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,523
Changes of assumptions	$ 0	$ 2,872
Net difference between projected and actual earnings on investments	$ 6,009	$ 0
Changes in proportionate share	$ 150	$ 11,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,159	$ 19,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,288)

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)
1st Fiscal Year	$ (11,083)
2nd Fiscal Year	(6,322)
3rd Fiscal Year	2,221
4th Fiscal Year	1,895
5th Fiscal Year	0
Thereafter	0
Total	$ (13,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07072663%
Employer's proportionate share at MD		0.11266856%
Employer's proportionate share of system NOL/(A) at prior MD	$	(136,669)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(229,574)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(185,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(267,394)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,925)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,587)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(59,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,469
Changes of assumptions	$ 0	$ 12,203
Net difference between projected and actual earnings on investments	$ 25,530	$ 0
Changes in proportionate share	$ 64	$ 43,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,594	$ 78,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,093)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,561)
2nd Fiscal Year	(25,023)
3rd Fiscal Year	9,438
4th Fiscal Year	8,053
5th Fiscal Year	0
Thereafter	0
Total	$ (53,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24578531%
Employer's proportionate share at MD		0.42682656%
Employer's proportionate share of system NOL/(A) at prior MD	$	(474,946)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(869,703)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(702,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,012,977)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(139,883)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(102,049)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(241,932)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 88,909
Changes of assumptions	$ 0	$ 46,229
Net difference between projected and actual earnings on investments	$ 96,718	$ 0
Changes in proportionate share	$ 0	$ 189,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96,718	$ 324,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (227,794)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (188,235)
2nd Fiscal Year	(105,821)
3rd Fiscal Year	35,753
4th Fiscal Year	30,509
5th Fiscal Year	0
Thereafter	0
Total	$ (227,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03710618%
Employer's proportionate share at MD		0.05260229%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,703)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(107,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,840)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,239)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,392)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,631)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,957
Changes of assumptions	$ 0	$ 5,697
Net difference between projected and actual earnings on investments	$ 11,920	$ 0
Changes in proportionate share	$ 78	$ 17,230
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,998	$ 33,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,886)

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)
1st Fiscal Year	$ (20,225)
2nd Fiscal Year	(9,828)
3rd Fiscal Year	4,406
4th Fiscal Year	3,760
5th Fiscal Year	0
Thereafter	0
Total	$ (21,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11492142%
Employer's proportionate share at MD		0.18965254%
Employer's proportionate share of system NOL/(A) at prior MD	$	(222,070)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(386,436)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(311,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(450,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(62,155)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(42,128)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(104,283)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,505
Changes of assumptions	$ 0	$ 20,541
Net difference between projected and actual earnings on investments	$ 42,975	$ 0
Changes in proportionate share	$ 0	$ 78,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,975	$ 138,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (95,142)

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)
1st Fiscal Year	$ (80,344)
2nd Fiscal Year	(44,240)
3rd Fiscal Year	15,886
4th Fiscal Year	13,556
5th Fiscal Year	0
Thereafter	0
Total	$ (95,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02953598%
Employer's proportionate share at MD		0.04558692%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,074)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,888)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,991)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,190)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,940)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,656)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,596)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,496
Changes of assumptions	$ 0	$ 4,937
Net difference between projected and actual earnings on investments	$ 10,330	$ 0
Changes in proportionate share	$ 515	$ 16,366
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,845	$ 30,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,954)

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)
1st Fiscal Year	$ (17,400)
2nd Fiscal Year	(9,631)
3rd Fiscal Year	3,819
4th Fiscal Year	3,258
5th Fiscal Year	0
Thereafter	0
Total	$ (19,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03127454%
Employer's proportionate share at MD		0.05653288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,434)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(115,192)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(134,168)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,527)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,169)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,696)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,776
Changes of assumptions	$ 0	$ 6,123
Net difference between projected and actual earnings on investments	$ 12,810	$ 0
Changes in proportionate share	$ 0	$ 26,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,810	$ 44,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,553)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,686)
2nd Fiscal Year	(14,643)
3rd Fiscal Year	4,735
4th Fiscal Year	4,041
5th Fiscal Year	0
Thereafter	0
Total	$ (31,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.13096749%
Employer's proportionate share at MD		0.22168942%
Employer's proportionate share of system NOL/(A) at prior MD	$	(253,076)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(451,715)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(364,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(526,130)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(72,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,384)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122,038)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46,178
Changes of assumptions	$ 0	$ 24,011
Net difference between projected and actual earnings on investments	$ 50,234	$ 0
Changes in proportionate share	$ 0	$ 92,634
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,234	$ 162,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,589)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,855)
2nd Fiscal Year	(53,150)
3rd Fiscal Year	18,570
4th Fiscal Year	15,846
5th Fiscal Year	0
Thereafter	0
Total	$ (112,589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00028197%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	278
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**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	$ 450	$ 4
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 450	$ 4
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 293
2nd Fiscal Year	153
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.06395227%
Employer's proportionate share at MD		0.10187435%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,579)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(207,579)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(167,585)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(241,776)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,387)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(21,222)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,221
Changes of assumptions	$ 0	$ 11,034
Net difference between projected and actual earnings on investments	$ 23,084	$ 0
Changes in proportionate share	$ 0	$ 39,509
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,084	$ 71,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,680)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (41,817)
2nd Fiscal Year	(22,677)
3rd Fiscal Year	8,533
4th Fiscal Year	7,282
5th Fiscal Year	0
Thereafter	0
Total	$ (48,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00509524%
Employer's proportionate share at MD		0.00070963%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,846)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,446)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,167)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,684)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 148
Changes of assumptions	$ 0	$ 77
Net difference between projected and actual earnings on investments	$ 161	$ 0
Changes in proportionate share	$ 4,472	$ 175
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,633	$ 400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,233

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,048
2nd Fiscal Year	2,075
3rd Fiscal Year	59
4th Fiscal Year	51
5th Fiscal Year	0
Thereafter	0
Total	$ 4,233

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01637431%
Employer's proportionate share at MD		0.02751238%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,641)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,059)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,258)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,294)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,017)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,036)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,053)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,731
Changes of assumptions	$ 0	$ 2,980
Net difference between projected and actual earnings on investments	$ 6,234	$ 0
Changes in proportionate share	$ 7	$ 11,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,241	$ 20,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,930)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,655)
2nd Fiscal Year	(6,546)
3rd Fiscal Year	2,305
4th Fiscal Year	1,967
5th Fiscal Year	0
Thereafter	0
Total	$ (13,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00751455%
Employer's proportionate share at MD		0.00445719%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,332)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,578)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,461)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,823
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**362**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 928
Changes of assumptions	$ 0	$ 483
Net difference between projected and actual earnings on investments	$ 1,010	$ 0
Changes in proportionate share	$ 3,263	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,273	$ 1,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,862

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 868
2nd Fiscal Year	1,301
3rd Fiscal Year	373
4th Fiscal Year	319
5th Fiscal Year	0
Thereafter	0
Total	$ 2,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00097157%
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	520
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**520**

	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	$	991	$	4
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	991	$	4
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)	
1st Fiscal Year	$	518
2nd Fiscal Year		469
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04515456%
Employer's proportionate share at MD		0.07369321%
Employer's proportionate share of system NOL/(A) at prior MD	$	(87,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(150,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(121,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(174,894)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(38,428)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,350
Changes of assumptions	$ 0	$ 7,982
Net difference between projected and actual earnings on investments	$ 16,699	$ 0
Changes in proportionate share	$ 1,170	$ 29,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,869	$ 52,435
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)
1st Fiscal Year	$ (29,227)
2nd Fiscal Year	(16,779)
3rd Fiscal Year	6,173
4th Fiscal Year	5,267
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09804154%
Employer's proportionate share at MD		0.17191796%
Employer's proportionate share of system NOL/(A) at prior MD	$	(189,452)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(350,300)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(282,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(408,009)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,342)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(34,581)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,923)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,811
Changes of assumptions	$ 0	$ 18,620
Net difference between projected and actual earnings on investments	$ 38,956	$ 0
Changes in proportionate share	$ 8,271	$ 75,947
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,227	$ 130,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,151)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67,676)
2nd Fiscal Year	(42,164)
3rd Fiscal Year	14,401
4th Fiscal Year	12,288
5th Fiscal Year	0
Thereafter	0
Total	$ (83,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		2.34637194%
Employer's proportionate share at MD		4.02031999%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,534,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,191,813)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,613,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,541,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,317,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(903,626)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,221,199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 837,441
Changes of assumptions	$ 0	$ 435,435
Net difference between projected and actual earnings on investments	$ 910,995	$ 0
Changes in proportionate share	$ 0	$ 1,710,242
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 910,995	$ 2,983,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,072,123)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,718,281)
2nd Fiscal Year	(977,964)
3rd Fiscal Year	336,758
4th Fiscal Year	287,363
5th Fiscal Year	0
Thereafter	0
Total	$ (2,072,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01439938%
Employer's proportionate share at MD		0.03752746%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,825)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(76,466)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,897)
o Differences 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	$ 7,817
Changes of assumptions	$ 0	$ 4,065
Net difference between projected and actual earnings on investments	$ 8,504	$ 0
Changes in proportionate share	$ 453	$ 23,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,957	$ 35,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,507)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,624)
2nd Fiscal Year	(12,708)
3rd Fiscal Year	3,143
4th Fiscal Year	2,682
5th Fiscal Year	0
Thereafter	0
Total	$ (26,507)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04148606%
Employer's proportionate share at MD		0.01756869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,166)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,695)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,758)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,341
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,660
Changes of assumptions	$ 0	$ 1,903
Net difference between projected and actual earnings on investments	$ 3,981	$ 0
Changes in proportionate share	$ 26,924	$ 194
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,905	$ 5,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,148

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,377
2nd Fiscal Year	11,045
3rd Fiscal Year	1,472
4th Fiscal Year	1,256
5th Fiscal Year	0
Thereafter	0
Total	$ 25,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.30837569%
Employer's proportionate share at MD		0.55230267%
Employer's proportionate share of system NOL/(A) at prior MD	$	(595,893)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,125,373)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(908,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,310,766)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181,005)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(133,788)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(314,793)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115,046
Changes of assumptions	$ 0	$ 59,819
Net difference between projected and actual earnings on investments	$ 125,150	$ 0
Changes in proportionate share	$ 0	$ 250,904
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 125,150	$ 425,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (300,619)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (245,107)
2nd Fiscal Year	(141,252)
3rd Fiscal Year	46,263
4th Fiscal Year	39,477
5th Fiscal Year	0
Thereafter	0
Total	$ (300,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11410343%
Employer's proportionate share at MD		0.20851125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(220,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(424,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(343,005)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(494,855)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,335)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(50,959)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(119,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,433
Changes of assumptions	$ 0	$ 22,584
Net difference between projected and actual earnings on investments	$ 47,248	$ 0
Changes in proportionate share	$ 0	$ 96,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,248	$ 162,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (115,219)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,201)
2nd Fiscal Year	(54,387)
3rd Fiscal Year	17,466
4th Fiscal Year	14,904
5th Fiscal Year	0
Thereafter	0
Total	$ (115,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		3.31198461%
Employer's proportionate share at MD		2.92790345%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,399,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,965,902)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,816,462)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,948,721)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(959,557)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	167,215
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(792,342)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 609,889
Changes of assumptions	$ 0	$ 317,117
Net difference between projected and actual earnings on investments	$ 663,456	$ 0
Changes in proportionate share	$ 391,618	$ 34,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,055,074	$ 961,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 93,687

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (420,059)
2nd Fiscal Year	59,214
3rd Fiscal Year	245,253
4th Fiscal Year	209,280
5th Fiscal Year	0
Thereafter	0
Total	$ 93,687

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16445279%
Employer's proportionate share at MD		0.27805530%
Employer's proportionate share of system NOL/(A) at prior MD	$	(317,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(566,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(457,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(659,902)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(91,127)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(60,399)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(151,526)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57,920
Changes of assumptions	$ 0	$ 30,116
Net difference between projected and actual earnings on investments	$ 63,007	$ 0
Changes in proportionate share	$ 1,515	$ 115,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 64,522	$ 203,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (139,462)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (116,195)
2nd Fiscal Year	(66,433)
3rd Fiscal Year	23,291
4th Fiscal Year	19,875
5th Fiscal Year	0
Thereafter	0
Total	$ (139,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.59689985%
Employer's proportionate share at MD		1.05576051%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,153,426)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,151,220)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,736,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,505,610)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(346,003)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(245,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(591,535)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219,917
Changes of assumptions	$ 0	$ 114,348
Net difference between projected and actual earnings on investments	$ 239,233	$ 0
Changes in proportionate share	$ 2,811	$ 467,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 242,044	$ 802,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (560,085)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (458,151)
2nd Fiscal Year	(265,832)
3rd Fiscal Year	88,435
4th Fiscal Year	75,463
5th Fiscal Year	0
Thereafter	0
Total	$ (560,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05535483%
Employer's proportionate share at MD		0.04495324%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,597)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,949)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(106,686)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,732)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,245)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,364
Changes of assumptions	$ 0	$ 4,869
Net difference between projected and actual earnings on investments	$ 10,186	$ 0
Changes in proportionate share	$ 10,625	$ 77
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,811	$ 14,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,501

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,603)
2nd Fiscal Year	3,126
3rd Fiscal Year	3,765
4th Fiscal Year	3,213
5th Fiscal Year	0
Thereafter	0
Total	$ 6,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.72753778%
Employer's proportionate share at MD		1.19042257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,405,866)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,425,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,958,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,825,201)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(390,135)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(247,582)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(637,717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 247,968
Changes of assumptions	$ 0	$ 128,933
Net difference between projected and actual earnings on investments	$ 269,747	$ 0
Changes in proportionate share	$ 2,355	$ 472,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 272,102	$ 848,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (576,894)

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)
1st Fiscal Year	$ (488,249)
2nd Fiscal Year	(273,448)
3rd Fiscal Year	99,714
4th Fiscal Year	85,089
5th Fiscal Year	0
Thereafter	0
Total	$ (576,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04141846%
Employer's proportionate share at MD		0.07020526%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,035)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,050)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(115,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,008)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,165)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,173)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,624
Changes of assumptions	$ 0	$ 7,604
Net difference between projected and actual earnings on investments	$ 15,908	$ 0
Changes in proportionate share	$ 1,561	$ 29,392
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,469	$ 51,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,151)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,335)
2nd Fiscal Year	(16,715)
3rd Fiscal Year	5,881
4th Fiscal Year	5,018
5th Fiscal Year	0
Thereafter	0
Total	$ (34,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15185770%
Employer's proportionate share at MD		0.24868573%
Employer's proportionate share of system NOL/(A) at prior MD	$	(293,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(506,723)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(409,093)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(590,200)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,501)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(50,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(132,322)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,802
Changes of assumptions	$ 0	$ 26,935
Net difference between projected and actual earnings on investments	$ 56,352	$ 0
Changes in proportionate share	$ 2,166	$ 98,945
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58,518	$ 177,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (119,164)

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)
1st Fiscal Year	$ (100,735)
2nd Fiscal Year	(57,036)
3rd Fiscal Year	20,831
4th Fiscal Year	17,775
5th Fiscal Year	0
Thereafter	0
Total	$ (119,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16715877%
Employer's proportionate share at MD		0.17084195%
Employer's proportionate share of system NOL/(A) at prior MD	$	(323,011)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(348,108)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(281,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(405,455)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,990)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,524)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,587
Changes of assumptions	$ 0	$ 18,504
Net difference between projected and actual earnings on investments	$ 38,712	$ 0
Changes in proportionate share	$ 0	$ 4,174
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,712	$ 58,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,553)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,070)
2nd Fiscal Year	(9,004)
3rd Fiscal Year	14,310
4th Fiscal Year	12,211
5th Fiscal Year	0
Thereafter	0
Total	$ (19,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01478488%
Employer's proportionate share at MD		0.01530660%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,570)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,189)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,180)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,016)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(43)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,188
Changes of assumptions	$ 0	$ 1,658
Net difference between projected and actual earnings on investments	$ 3,468	$ 0
Changes in proportionate share	$ 384	$ 563
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,852	$ 5,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,557)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,073)
2nd Fiscal Year	(860)
3rd Fiscal Year	1,282
4th Fiscal Year	1,094
5th Fiscal Year	0
Thereafter	0
Total	$ (1,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01274735%
Employer's proportionate share at MD		0.01150998%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,632)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,934)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,316)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,772)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	353
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,398
Changes of assumptions	$ 0	$ 1,247
Net difference between projected and actual earnings on investments	$ 2,608	$ 0
Changes in proportionate share	$ 1,262	$ 245
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,870	$ 3,890
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)
1st Fiscal Year	$ (1,899)
2nd Fiscal Year	94
3rd Fiscal Year	964
4th Fiscal Year	823
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10658346%
Employer's proportionate share at MD		0.17375125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(354,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(285,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(412,360)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,943)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(37,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(94,144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,193
Changes of assumptions	$ 0	$ 18,819
Net difference between projected and actual earnings on investments	$ 39,372	$ 0
Changes in proportionate share	$ 0	$ 69,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,372	$ 124,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (85,296)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,415)
2nd Fiscal Year	(39,854)
3rd Fiscal Year	14,554
4th Fiscal Year	12,419
5th Fiscal Year	0
Thereafter	0
Total	$ (85,296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05864526%
Employer's proportionate share at MD		0.09568717%
Employer's proportionate share of system NOL/(A) at prior MD	$	(113,324)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(194,972)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(157,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(227,092)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20,605)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(51,964)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,932
Changes of assumptions	$ 0	$ 10,364
Net difference between projected and actual earnings on investments	$ 21,682	$ 0
Changes in proportionate share	$ 0	$ 38,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,682	$ 68,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,812)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,716)
2nd Fiscal Year	(21,950)
3rd Fiscal Year	8,015
4th Fiscal Year	6,839
5th Fiscal Year	0
Thereafter	0
Total	$ (46,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01724160%
Employer's proportionate share at MD		0.00311953%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,317)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,356)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,404)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,022)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,650
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,628**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 650
Changes of assumptions	$ 0	$ 338
Net difference between projected and actual earnings on investments	$ 707	$ 0
Changes in proportionate share	$ 14,579	$ 26
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,286	$ 1,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,272

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,083
2nd Fiscal Year	6,705
3rd Fiscal Year	261
4th Fiscal Year	223
5th Fiscal Year	0
Thereafter	0
Total	$ 14,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07828973%
Employer's proportionate share at MD		0.02297971%
Employer's proportionate share of system NOL/(A) at prior MD	$	(151,284)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,824)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,802)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,537)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,531)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,437
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**14,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,787
Changes of assumptions	$ 0	$ 2,489
Net difference between projected and actual earnings on investments	$ 5,207	$ 0
Changes in proportionate share	$ 56,548	$ 8,287
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 61,755	$ 15,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46,192

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,631
2nd Fiscal Year	24,994
3rd Fiscal Year	1,925
4th Fiscal Year	1,643
5th Fiscal Year	0
Thereafter	0
Total	$ 46,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15485324%
Employer's proportionate share at MD		0.18097701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(299,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(368,759)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(297,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(429,508)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,311)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,509)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(72,820)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 37,698
Changes of assumptions	$ 0	$ 19,601
Net difference between projected and actual earnings on investments	$ 41,009	$ 0
Changes in proportionate share	$ 319	$ 26,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,328	$ 83,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,608)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (50,486)
2nd Fiscal Year	(20,217)
3rd Fiscal Year	15,159
4th Fiscal Year	12,936
5th Fiscal Year	0
Thereafter	0
Total	$ (42,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02879023%
Employer's proportionate share at MD		0.05469031%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,633)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,437)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(89,967)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(129,795)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,924)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,138)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,062)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,392
Changes of assumptions	$ 0	$ 5,923
Net difference between projected and actual earnings on investments	$ 12,393	$ 0
Changes in proportionate share	$ 0	$ 26,434
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,393	$ 43,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,356)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,035)
2nd Fiscal Year	(14,812)
3rd Fiscal Year	4,581
4th Fiscal Year	3,909
5th Fiscal Year	0
Thereafter	0
Total	$ (31,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02356348%
Employer's proportionate share at MD		0.03832201%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,533)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,085)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,949)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,559)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,741)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,300)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,983
Changes of assumptions	$ 0	$ 4,151
Net difference between projected and actual earnings on investments	$ 8,684	$ 0
Changes in proportionate share	$ 135	$ 15,048
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,819	$ 27,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,363)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,582)
2nd Fiscal Year	(8,730)
3rd Fiscal Year	3,210
4th Fiscal Year	2,739
5th Fiscal Year	0
Thereafter	0
Total	$ (18,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00424798%
Employer's proportionate share at MD		0.00288115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,209)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,871)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,740)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,838)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(944)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(230)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 600
Changes of assumptions	$ 0	$ 312
Net difference between projected and actual earnings on investments	$ 653	$ 0
Changes in proportionate share	$ 1,420	$ 11
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,073	$ 923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,150

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 161
2nd Fiscal Year	542
3rd Fiscal Year	241
4th Fiscal Year	206
5th Fiscal Year	0
Thereafter	0
Total	$ 1,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00954469%
Employer's proportionate share at MD		0.00279970%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,644)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(918)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,481
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,563**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 583
Changes of assumptions	$ 0	$ 303
Net difference between projected and actual earnings on investments	$ 634	$ 0
Changes in proportionate share	$ 6,879	$ 155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,513	$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,472

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,913
2nd Fiscal Year	3,124
3rd Fiscal Year	235
4th Fiscal Year	200
5th Fiscal Year	0
Thereafter	0
Total	$ 6,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01666319%
Employer's proportionate share at MD		0.02680448%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,094)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,614)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,785)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,583
Changes of assumptions	$ 0	$ 2,903
Net difference between projected and actual earnings on investments	$ 6,074	$ 0
Changes in proportionate share	$ 228	$ 10,341
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,302	$ 18,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,525)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,680)
2nd Fiscal Year	(6,007)
3rd Fiscal Year	2,245
4th Fiscal Year	1,916
5th Fiscal Year	0
Thereafter	0
Total	$ (12,525)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10452915%
Employer's proportionate share at MD		0.23736570%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201,988)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(483,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(390,472)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(563,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(77,791)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(151,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49,444
Changes of assumptions	$ 0	$ 25,709
Net difference between projected and actual earnings on investments	$ 53,786	$ 0
Changes in proportionate share	$ 46	$ 138,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 53,832	$ 213,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (159,536)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (121,986)
2nd Fiscal Year	(74,398)
3rd Fiscal Year	19,883
4th Fiscal Year	16,966
5th Fiscal Year	0
Thereafter	0
Total	$ (159,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01761382%
Employer's proportionate share at MD		0.03195008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,036)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,102)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,826)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,471)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,622)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,093)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,655
Changes of assumptions	$ 0	$ 3,460
Net difference between projected and actual earnings on investments	$ 7,240	$ 0
Changes in proportionate share	$ 140	$ 14,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,380	$ 24,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,373)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,077)
2nd Fiscal Year	(8,257)
3rd Fiscal Year	2,676
4th Fiscal Year	2,284
5th Fiscal Year	0
Thereafter	0
Total	$ (17,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01515176%
Employer's proportionate share at MD		0.02693578%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,279)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,884)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,926)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,828)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,400)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,228)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,611
Changes of assumptions	$ 0	$ 2,917
Net difference between projected and actual earnings on investments	$ 6,104	$ 0
Changes in proportionate share	$ 0	$ 12,106
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,104	$ 20,634
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,530)

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)
1st Fiscal Year	$ (11,882)
2nd Fiscal Year	(6,831)
3rd Fiscal Year	2,256
4th Fiscal Year	1,925
5th Fiscal Year	0
Thereafter	0
Total	$ (14,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01742604%
Employer's proportionate share at MD		0.03013754%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,673)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,525)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,795)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,278
Changes of assumptions	$ 0	$ 3,264
Net difference between projected and actual earnings on investments	$ 6,829	$ 0
Changes in proportionate share	$ 8	$ 12,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,837	$ 22,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,680)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,952)
2nd Fiscal Year	(7,406)
3rd Fiscal Year	2,524
4th Fiscal Year	2,154
5th Fiscal Year	0
Thereafter	0
Total	$ (15,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01590883%
Employer's proportionate share at MD		0.02766774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,742)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,663)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,068)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,675)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,743)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,763
Changes of assumptions	$ 0	$ 2,997
Net difference between projected and actual earnings on investments	$ 6,269	$ 0
Changes in proportionate share	$ 0	$ 12,318
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,269	$ 21,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,809)

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)
1st Fiscal Year	$ (12,230)
2nd Fiscal Year	(6,873)
3rd Fiscal Year	2,318
4th Fiscal Year	1,978
5th Fiscal Year	0
Thereafter	0
Total	$ (14,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01878352%
Employer's proportionate share at MD		0.00928343%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,916)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,032)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,042)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,934
Changes of assumptions	$ 0	$ 1,005
Net difference between projected and actual earnings on investments	$ 2,104	$ 0
Changes in proportionate share	$ 10,150	$ 55
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,254	$ 2,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,260

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)
1st Fiscal Year	$ 3,577
2nd Fiscal Year	4,241
3rd Fiscal Year	778
4th Fiscal Year	664
5th Fiscal Year	0
Thereafter	0
Total	$ 9,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01287948%
Employer's proportionate share at MD		0.02676878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,888)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,544)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,035)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,773)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,766)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,576
Changes of assumptions	$ 0	$ 2,899
Net difference between projected and actual earnings on investments	$ 6,066	$ 0
Changes in proportionate share	$ 731	$ 14,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,797	$ 22,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,840)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,226)
2nd Fiscal Year	(7,771)
3rd Fiscal Year	2,242
4th Fiscal Year	1,913
5th Fiscal Year	0
Thereafter	0
Total	$ (15,840)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01183321%
Employer's proportionate share at MD		0.01912350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,866)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,966)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,459)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,385)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,516)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,983
Changes of assumptions	$ 0	$ 2,071
Net difference between projected and actual earnings on investments	$ 4,333	$ 0
Changes in proportionate share	$ 39	$ 8,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,372	$ 14,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,787)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,369)
2nd Fiscal Year	(4,387)
3rd Fiscal Year	1,602
4th Fiscal Year	1,367
5th Fiscal Year	0
Thereafter	0
Total	$ (9,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01653815%
Employer's proportionate share at MD		0.03977414%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,429)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(94,395)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,035)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,795)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,830)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,285
Changes of assumptions	$ 0	$ 4,308
Net difference between projected and actual earnings on investments	$ 9,013	$ 0
Changes in proportionate share	$ 878	$ 23,719
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,891	$ 36,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,421)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,778)
2nd Fiscal Year	(12,818)
3rd Fiscal Year	3,332
4th Fiscal Year	2,843
5th Fiscal Year	0
Thereafter	0
Total	$ (26,421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00047147%
Employer's proportionate share at MD		0.00082804%
Employer's proportionate share of system NOL/(A) at prior MD	$	(911)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,965)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(271)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(194)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(465)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	172
Changes of assumptions	$	0	$	90
Net difference between projected and actual earnings on investments	$	188	$	0
Changes in proportionate share	$	0	$	366
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	188	$	628
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(440)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(361)
2nd Fiscal Year		(208)
3rd Fiscal Year		69
4th Fiscal Year		59
5th Fiscal Year		0
Thereafter		0
Total	$	(440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01968899%
Employer's proportionate share at MD		0.00752845%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,046)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,384)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,867)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,467)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,224
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,568
Changes of assumptions	$ 0	$ 815
Net difference between projected and actual earnings on investments	$ 1,706	$ 0
Changes in proportionate share	$ 12,399	$ 297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,105	$ 2,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,425

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,724
2nd Fiscal Year	5,531
3rd Fiscal Year	631
4th Fiscal Year	538
5th Fiscal Year	0
Thereafter	0
Total	$ 11,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02801839%
Employer's proportionate share at MD		0.04966626%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,200)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,872)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,211)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,346
Changes of assumptions	$ 0	$ 5,379
Net difference between projected and actual earnings on investments	$ 11,254	$ 0
Changes in proportionate share	$ 503	$ 22,073
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,757	$ 37,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,041)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,251)
2nd Fiscal Year	(12,500)
3rd Fiscal Year	4,160
4th Fiscal Year	3,550
5th Fiscal Year	0
Thereafter	0
Total	$ (26,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05001227%
Employer's proportionate share at MD		0.04936671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,642)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,590)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,161)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,179)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(526)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,283
Changes of assumptions	$ 0	$ 5,347
Net difference between projected and actual earnings on investments	$ 11,186	$ 0
Changes in proportionate share	$ 658	$ 576
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,844	$ 16,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,362)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,214)
2nd Fiscal Year	(1,812)
3rd Fiscal Year	4,135
4th Fiscal Year	3,529
5th Fiscal Year	0
Thereafter	0
Total	$ (4,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		2.58548645%
Employer's proportionate share at MD		2.55584064%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,996,093)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,207,786)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,204,411)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,065,714)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(837,621)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(257)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(837,878)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 532,387
Changes of assumptions	$ 0	$ 276,819
Net difference between projected and actual earnings on investments	$ 579,147	$ 0
Changes in proportionate share	$ 30,227	$ 15,062
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 609,374	$ 824,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (214,894)

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)
1st Fiscal Year	$ (517,244)
2nd Fiscal Year	(94,423)
3rd Fiscal Year	214,087
4th Fiscal Year	182,686
5th Fiscal Year	0
Thereafter	0
Total	$ (214,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00419451%
Employer's proportionate share at MD		0.00086468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,105)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,762)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,511
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,228**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 180
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 196	$ 0
Changes in proportionate share	$ 3,395	$ 168
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,591	$ 442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,149

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,457
2nd Fiscal Year	1,558
3rd Fiscal Year	72
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 3,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00730812%
Employer's proportionate share at MD		0.00354471%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,122)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,413)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,162)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,496
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 738
Changes of assumptions	$ 0	$ 384
Net difference between projected and actual earnings on investments	$ 803	$ 0
Changes in proportionate share	$ 3,976	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,779	$ 1,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,657

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)
1st Fiscal Year	$ 1,439
2nd Fiscal Year	1,668
3rd Fiscal Year	297
4th Fiscal Year	253
5th Fiscal Year	0
Thereafter	0
Total	$ 3,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.24748442%
Employer's proportionate share at MD		0.46943122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(478,229)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(956,514)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(772,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,114,090)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153,846)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(111,436)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(265,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 97,784
Changes of assumptions	$ 0	$ 50,843
Net difference between projected and actual earnings on investments	$ 106,372	$ 0
Changes in proportionate share	$ 8,451	$ 226,302
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 114,823	$ 374,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (260,106)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (206,790)
2nd Fiscal Year	(126,192)
3rd Fiscal Year	39,321
4th Fiscal Year	33,554
5th Fiscal Year	0
Thereafter	0
Total	$ (260,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.35733715%
Employer's proportionate share at MD		0.64007222%
Employer's proportionate share of system NOL/(A) at prior MD	$	(690,504)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,304,213)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,052,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,519,068)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(209,770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(154,106)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(363,876)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 133,328
Changes of assumptions	$ 0	$ 69,325
Net difference between projected and actual earnings on investments	$ 145,039	$ 0
Changes in proportionate share	$ 343	$ 288,974
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 145,382	$ 491,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (346,245)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (282,153)
2nd Fiscal Year	(163,459)
3rd Fiscal Year	53,615
4th Fiscal Year	45,751
5th Fiscal Year	0
Thereafter	0
Total	$ (346,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03837450%
Employer's proportionate share at MD		0.06115863%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,153)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(100,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(145,146)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,043)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,873)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,916)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,739
Changes of assumptions	$ 0	$ 6,624
Net difference between projected and actual earnings on investments	$ 13,858	$ 0
Changes in proportionate share	$ 444	$ 23,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,302	$ 42,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,292)

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)
1st Fiscal Year	$ (24,249)
2nd Fiscal Year	(13,538)
3rd Fiscal Year	5,123
4th Fiscal Year	4,371
5th Fiscal Year	0
Thereafter	0
Total	$ (28,292)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04558207%
Employer's proportionate share at MD		0.08129541%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,081)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(165,648)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(133,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(192,936)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,094)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(45,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,934
Changes of assumptions	$ 0	$ 8,805
Net difference between projected and actual earnings on investments	$ 18,421	$ 0
Changes in proportionate share	$ 255	$ 36,414
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,676	$ 62,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,477)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,450)
2nd Fiscal Year	(20,647)
3rd Fiscal Year	6,810
4th Fiscal Year	5,811
5th Fiscal Year	0
Thereafter	0
Total	$ (43,477)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00418560%
Employer's proportionate share at MD		0.00865305%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,088)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,631)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,536)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,836)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,058)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,894)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,802
Changes of assumptions	$ 0	$ 937
Net difference between projected and actual earnings on investments	$ 1,961	$ 0
Changes in proportionate share	$ 386	$ 4,555
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,347	$ 7,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,947)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,805)
2nd Fiscal Year	(2,486)
3rd Fiscal Year	725
4th Fiscal Year	618
5th Fiscal Year	0
Thereafter	0
Total	$ (4,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00936478%
Employer's proportionate share at MD		0.01456693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,096)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,682)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,774)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,828)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,602)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,034
Changes of assumptions	$ 0	$ 1,578
Net difference between projected and actual earnings on investments	$ 3,301	$ 0
Changes in proportionate share	$ 25	$ 5,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,326	$ 9,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,596)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,733)
2nd Fiscal Year	(3,125)
3rd Fiscal Year	1,220
4th Fiscal Year	1,041
5th Fiscal Year	0
Thereafter	0
Total	$ (6,596)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10402576%
Employer's proportionate share at MD		0.10681474%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201,015)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(217,646)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(175,712)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(253,501)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,006)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,988)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,994)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,250
Changes of assumptions	$ 0	$ 11,569
Net difference between projected and actual earnings on investments	$ 24,204	$ 0
Changes in proportionate share	$ 0	$ 4,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,204	$ 37,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,689)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,330)
2nd Fiscal Year	(5,941)
3rd Fiscal Year	8,947
4th Fiscal Year	7,635
5th Fiscal Year	0
Thereafter	0
Total	$ (13,689)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01066884%
Employer's proportionate share at MD		0.01659945%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,616)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,395)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,458
Changes of assumptions	$ 0	$ 1,798
Net difference between projected and actual earnings on investments	$ 3,761	$ 0
Changes in proportionate share	$ 0	$ 6,174
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,761	$ 11,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,669)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,673)
2nd Fiscal Year	(3,573)
3rd Fiscal Year	1,390
4th Fiscal Year	1,186
5th Fiscal Year	0
Thereafter	0
Total	$ (7,669)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00475432%
Employer's proportionate share at MD		0.00582190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,817)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(232)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,213
Changes of assumptions	$ 0	$ 631
Net difference between projected and actual earnings on investments	$ 1,319	$ 0
Changes in proportionate share	$ 333	$ 1,088
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,652	$ 2,932
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)
1st Fiscal Year	$ (1,453)
2nd Fiscal Year	(730)
3rd Fiscal Year	488
4th Fiscal Year	416
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04280789%
Employer's proportionate share at MD		0.06377122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,720)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(129,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(104,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(151,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,900)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,994)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,894)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,284
Changes of assumptions	$ 0	$ 6,907
Net difference between projected and actual earnings on investments	$ 14,450	$ 0
Changes in proportionate share	$ 2,099	$ 21,520
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,549	$ 41,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,162)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,444)
2nd Fiscal Year	(12,617)
3rd Fiscal Year	5,342
4th Fiscal Year	4,558
5th Fiscal Year	0
Thereafter	0
Total	$ (25,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09749194%
Employer's proportionate share at MD		0.11887240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(188,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(242,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(195,548)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(282,117)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,958)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,294)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(51,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,761
Changes of assumptions	$ 0	$ 12,875
Net difference between projected and actual earnings on investments	$ 26,936	$ 0
Changes in proportionate share	$ 0	$ 22,765
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,936	$ 60,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,465)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,503)
2nd Fiscal Year	(15,416)
3rd Fiscal Year	9,957
4th Fiscal Year	8,497
5th Fiscal Year	0
Thereafter	0
Total	$ (33,465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.22733376%
Employer's proportionate share at MD		0.35918183%
Employer's proportionate share of system NOL/(A) at prior MD	$	(439,291)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(731,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(590,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(852,437)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(117,714)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(74,065)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(191,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,818
Changes of assumptions	$ 0	$ 38,902
Net difference between projected and actual earnings on investments	$ 81,390	$ 0
Changes in proportionate share	$ 0	$ 137,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 81,390	$ 251,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (169,926)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (146,627)
2nd Fiscal Year	(79,060)
3rd Fiscal Year	30,086
4th Fiscal Year	25,673
5th Fiscal Year	0
Thereafter	0
Total	$ (169,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11838598%
Employer's proportionate share at MD		0.19301847%
Employer's proportionate share of system NOL/(A) at prior MD	$	(228,764)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(393,295)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(317,519)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(458,086)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,258)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(41,305)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(104,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,206
Changes of assumptions	$ 0	$ 20,906
Net difference between projected and actual earnings on investments	$ 43,738	$ 0
Changes in proportionate share	$ 0	$ 77,019
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,738	$ 138,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,393)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,115)
2nd Fiscal Year	(44,243)
3rd Fiscal Year	16,168
4th Fiscal Year	13,797
5th Fiscal Year	0
Thereafter	0
Total	$ (94,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.16027709%
Employer's proportionate share at MD		0.22176977%
Employer's proportionate share of system NOL/(A) at prior MD	$	(309,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(451,879)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(364,816)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(526,321)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(72,680)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(34,561)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(107,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46,195
Changes of assumptions	$ 0	$ 24,020
Net difference between projected and actual earnings on investments	$ 50,252	$ 0
Changes in proportionate share	$ 0	$ 63,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,252	$ 134,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,859)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (79,154)
2nd Fiscal Year	(39,132)
3rd Fiscal Year	18,576
4th Fiscal Year	15,852
5th Fiscal Year	0
Thereafter	0
Total	$ (83,859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.25569986%
Employer's proportionate share at MD		0.34959760%
Employer's proportionate share of system NOL/(A) at prior MD	$	(494,104)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(712,341)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(575,095)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(829,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(114,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(53,015)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(167,588)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72,822
Changes of assumptions	$ 0	$ 37,864
Net difference between projected and actual earnings on investments	$ 79,218	$ 0
Changes in proportionate share	$ 0	$ 97,745
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 79,218	$ 208,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (129,213)

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)
1st Fiscal Year	$ (123,273)
2nd Fiscal Year	(60,213)
3rd Fiscal Year	29,284
4th Fiscal Year	24,988
5th Fiscal Year	0
Thereafter	0
Total	$ (129,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15012198%
Employer's proportionate share at MD		0.20841061%
Employer's proportionate share of system NOL/(A) at prior MD	$	(290,090)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(424,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(342,840)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(494,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,302)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,671)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(101,973)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,412
Changes of assumptions	$ 0	$ 22,573
Net difference between projected and actual earnings on investments	$ 47,225	$ 0
Changes in proportionate share	$ 0	$ 61,292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,225	$ 127,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,052)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (75,324)
2nd Fiscal Year	(37,082)
3rd Fiscal Year	17,457
4th Fiscal Year	14,897
5th Fiscal Year	0
Thereafter	0
Total	$ (80,052)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.49273190%
Employer's proportionate share at MD		0.86030400%
Employer's proportionate share of system NOL/(A) at prior MD	$	(952,136)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,752,957)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,415,218)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,041,738)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(281,946)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(200,637)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(482,583)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 179,203
Changes of assumptions	$ 0	$ 93,178
Net difference between projected and actual earnings on investments	$ 194,943	$ 0
Changes in proportionate share	$ 0	$ 377,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 194,943	$ 649,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (454,986)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (374,586)
2nd Fiscal Year	(213,955)
3rd Fiscal Year	72,062
4th Fiscal Year	61,493
5th Fiscal Year	0
Thereafter	0
Total	$ (454,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.39350921%
Employer's proportionate share at MD		0.71312592%
Employer's proportionate share of system NOL/(A) at prior MD	$	(760,402)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,453,067)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,173,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,692,444)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(233,712)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(173,001)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(406,713)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 148,546
Changes of assumptions	$ 0	$ 77,238
Net difference between projected and actual earnings on investments	$ 161,593	$ 0
Changes in proportionate share	$ 31	$ 329,114
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 161,624	$ 554,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (393,274)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (319,307)
2nd Fiscal Year	(184,673)
3rd Fiscal Year	59,734
4th Fiscal Year	50,973
5th Fiscal Year	0
Thereafter	0
Total	$ (393,274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.18953931%
Employer's proportionate share at MD		0.35316432%
Employer's proportionate share of system NOL/(A) at prior MD	$	(366,258)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(719,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(580,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(838,156)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(115,742)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(88,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(204,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 73,565
Changes of assumptions	$ 0	$ 38,251
Net difference between projected and actual earnings on investments	$ 80,026	$ 0
Changes in proportionate share	$ 0	$ 167,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80,026	$ 279,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (199,256)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (160,137)
2nd Fiscal Year	(93,945)
3rd Fiscal Year	29,582
4th Fiscal Year	25,243
5th Fiscal Year	0
Thereafter	0
Total	$ (199,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02101562%
Employer's proportionate share at MD		0.00575727%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,610)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,731)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,471)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,664)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,887)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,918
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,031**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,199
Changes of assumptions	$ 0	$ 624
Net difference between projected and actual earnings on investments	$ 1,305	$ 0
Changes in proportionate share	$ 16,578	$ 80
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,883	$ 1,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,980

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,865
2nd Fiscal Year	7,221
3rd Fiscal Year	482
4th Fiscal Year	412
5th Fiscal Year	0
Thereafter	0
Total	$ 15,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11935301%
Employer's proportionate share at MD		0.18930834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(230,633)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(385,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(311,416)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(449,281)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(62,042)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,074)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(100,116)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,433
Changes of assumptions	$ 0	$ 20,504
Net difference between projected and actual earnings on investments	$ 42,897	$ 0
Changes in proportionate share	$ 0	$ 71,777
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,897	$ 131,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (88,817)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76,414)
2nd Fiscal Year	(41,792)
3rd Fiscal Year	15,857
4th Fiscal Year	13,531
5th Fiscal Year	0
Thereafter	0
Total	$ (88,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00054521%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,054)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	269
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**269**

	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	$ 556	$ 24
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 556	$ 24
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)
1st Fiscal Year	$ 270
2nd Fiscal Year	262
3rd Fiscal Year	0
4th Fiscal Year	0
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.07824345%
Employer's proportionate share at MD		0.11927086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(151,195)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(243,027)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(196,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(283,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,088)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(21,789)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(60,877)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,844
Changes of assumptions	$ 0	$ 12,918
Net difference between projected and actual earnings on investments	$ 27,026	$ 0
Changes in proportionate share	$ 317	$ 41,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,343	$ 79,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,307)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,016)
2nd Fiscal Year	(24,806)
3rd Fiscal Year	9,991
4th Fiscal Year	8,525
5th Fiscal Year	0
Thereafter	0
Total	$ (52,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00621931%
Employer's proportionate share at MD		0.00229700%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,018)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,680)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(753)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,711
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 478
Changes of assumptions	$ 0	$ 249
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 4,005	$ 419
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,525	$ 1,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,379

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,262
2nd Fiscal Year	1,760
3rd Fiscal Year	192
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 3,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.15594403%
Employer's proportionate share at MD		0.05724000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(301,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,632)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(94,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(135,846)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	51,473
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**32,714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,923
Changes of assumptions	$ 0	$ 6,200
Net difference between projected and actual earnings on investments	$ 12,970	$ 0
Changes in proportionate share	$ 100,680	$ 1,607
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,650	$ 19,730
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 93,920

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39,918
2nd Fiscal Year	45,117
3rd Fiscal Year	4,795
4th Fiscal Year	4,091
5th Fiscal Year	0
Thereafter	0
Total	$ 93,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.27849195%
Employer's proportionate share at MD		0.34999149%
Employer's proportionate share of system NOL/(A) at prior MD	$	(538,147)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(713,143)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(575,743)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(830,626)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(114,702)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(42,831)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(157,533)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72,904
Changes of assumptions	$ 0	$ 37,907
Net difference between projected and actual earnings on investments	$ 79,307	$ 0
Changes in proportionate share	$ 0	$ 77,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 79,307	$ 188,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (109,384)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114,014)
2nd Fiscal Year	(49,703)
3rd Fiscal Year	29,317
4th Fiscal Year	25,017
5th Fiscal Year	0
Thereafter	0
Total	$ (109,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08930032%
Employer's proportionate share at MD		0.14701737%
Employer's proportionate share of system NOL/(A) at prior MD	$	(172,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(299,563)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(241,847)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(348,913)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,182)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,102)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(70,284)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 30,624
Changes of assumptions	$ 0	$ 15,923
Net difference between projected and actual earnings on investments	$ 33,314	$ 0
Changes in proportionate share	$ 10,259	$ 59,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,573	$ 105,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (62,064)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,757)
2nd Fiscal Year	(33,131)
3rd Fiscal Year	12,315
4th Fiscal Year	10,508
5th Fiscal Year	0
Thereafter	0
Total	$ (62,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.59429352%
Employer's proportionate share at MD		0.59415446%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,148,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,210,650)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(977,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,410,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(194,721)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(194,738)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 123,764
Changes of assumptions	$ 0	$ 64,352
Net difference between projected and actual earnings on investments	$ 134,634	$ 0
Changes in proportionate share	$ 919	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 135,553	$ 188,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,563)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (119,931)
2nd Fiscal Year	(24,870)
3rd Fiscal Year	49,769
4th Fiscal Year	42,469
5th Fiscal Year	0
Thereafter	0
Total	$ (52,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05105533%
Employer's proportionate share at MD		0.09446398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98,657)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(192,480)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(155,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(224,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,959)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,743)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,677
Changes of assumptions	$ 0	$ 10,231
Net difference between projected and actual earnings on investments	$ 21,405	$ 0
Changes in proportionate share	$ 0	$ 44,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,405	$ 74,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,034)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,734)
2nd Fiscal Year	(24,964)
3rd Fiscal Year	7,913
4th Fiscal Year	6,752
5th Fiscal Year	0
Thereafter	0
Total	$ (53,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00459007%
Employer's proportionate share at MD		0.00599911%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,224)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,238)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,966)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(584)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,250
Changes of assumptions	$ 0	$ 650
Net difference between projected and actual earnings on investments	$ 1,359	$ 0
Changes in proportionate share	$ 233	$ 1,448
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,592	$ 3,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,756)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,775)
2nd Fiscal Year	(911)
3rd Fiscal Year	503
4th Fiscal Year	429
5th Fiscal Year	0
Thereafter	0
Total	$ (1,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00909319%
Employer's proportionate share at MD		0.01291730%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,320)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,656)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,775)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,008)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,691
Changes of assumptions	$ 0	$ 1,399
Net difference between projected and actual earnings on investments	$ 2,927	$ 0
Changes in proportionate share	$ 333	$ 3,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,260	$ 7,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,730)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,374)
2nd Fiscal Year	(2,361)
3rd Fiscal Year	1,082
4th Fiscal Year	923
5th Fiscal Year	0
Thereafter	0
Total	$ (4,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01673589%
Employer's proportionate share at MD		0.04033094%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,178)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,345)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,716)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,255)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,473)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,401
Changes of assumptions	$ 0	$ 4,368
Net difference between projected and actual earnings on investments	$ 9,139	$ 0
Changes in proportionate share	$ 738	$ 24,141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,877	$ 36,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,033)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,267)
2nd Fiscal Year	(13,027)
3rd Fiscal Year	3,378
4th Fiscal Year	2,883
5th Fiscal Year	0
Thereafter	0
Total	$ (27,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04512578%
Employer's proportionate share at MD		0.07589979%
Employer's proportionate share of system NOL/(A) at prior MD	$	(87,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(154,654)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(124,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(180,131)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,875)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,794)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(43,669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,810
Changes of assumptions	$ 0	$ 8,221
Net difference between projected and actual earnings on investments	$ 17,199	$ 0
Changes in proportionate share	$ 43	$ 33,885
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,242	$ 57,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,674)

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)
1st Fiscal Year	$ (34,172)
2nd Fiscal Year	(18,285)
3rd Fiscal Year	6,358
4th Fiscal Year	5,425
5th Fiscal Year	0
Thereafter	0
Total	$ (40,674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09991901%
Employer's proportionate share at MD		0.16812197%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(342,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(276,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(399,000)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,098)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,479)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,020
Changes of assumptions	$ 0	$ 18,209
Net difference between projected and actual earnings on investments	$ 38,096	$ 0
Changes in proportionate share	$ 360	$ 69,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,456	$ 122,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,318)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70,434)
2nd Fiscal Year	(39,983)
3rd Fiscal Year	14,083
4th Fiscal Year	12,017
5th Fiscal Year	0
Thereafter	0
Total	$ (84,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.35895689%
Employer's proportionate share at MD		0.64611819%
Employer's proportionate share of system NOL/(A) at prior MD	$	(693,634)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,316,532)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,062,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,533,416)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(211,751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(157,153)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(368,904)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 134,588
Changes of assumptions	$ 0	$ 69,980
Net difference between projected and actual earnings on investments	$ 146,409	$ 0
Changes in proportionate share	$ 0	$ 294,519
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 146,409	$ 499,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (352,678)

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)
1st Fiscal Year	$ (286,971)
2nd Fiscal Year	(166,011)
3rd Fiscal Year	54,121
4th Fiscal Year	46,183
5th Fiscal Year	0
Thereafter	0
Total	$ (352,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03120335%
Employer's proportionate share at MD		0.04241692%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,296)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,429)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,777)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,901)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,566)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,836
Changes of assumptions	$ 0	$ 4,594
Net difference between projected and actual earnings on investments	$ 9,612	$ 0
Changes in proportionate share	$ 0	$ 11,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,612	$ 25,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,706)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,054)
2nd Fiscal Year	(7,237)
3rd Fiscal Year	3,553
4th Fiscal Year	3,032
5th Fiscal Year	0
Thereafter	0
Total	$ (15,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.34488997%
Employer's proportionate share at MD		0.31096063%
Employer's proportionate share of system NOL/(A) at prior MD	$	(666,452)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(633,614)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(511,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(737,995)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(101,911)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,929
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(85,982)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64,774
Changes of assumptions	$ 0	$ 33,680
Net difference between projected and actual earnings on investments	$ 70,463	$ 0
Changes in proportionate share	$ 34,595	$ 1,442
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105,058	$ 99,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,162

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,306)
2nd Fiscal Year	3,194
3rd Fiscal Year	26,047
4th Fiscal Year	22,227
5th Fiscal Year	0
Thereafter	0
Total	$ 5,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05031050%
Employer's proportionate share at MD		0.04071288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,218)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,957)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,623)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,343)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,150
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,193)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,481
Changes of assumptions	$ 0	$ 4,410
Net difference between projected and actual earnings on investments	$ 9,225	$ 0
Changes in proportionate share	$ 9,786	$ 2,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,011	$ 15,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,949

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,097)
2nd Fiscal Year	2,727
3rd Fiscal Year	3,410
4th Fiscal Year	2,910
5th Fiscal Year	0
Thereafter	0
Total	$ 3,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02538309%
Employer's proportionate share at MD		0.06425112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,049)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(130,918)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(105,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(152,486)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,057)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,192)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(40,249)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,384
Changes of assumptions	$ 0	$ 6,959
Net difference between projected and actual earnings on investments	$ 14,559	$ 0
Changes in proportionate share	$ 1,927	$ 39,631
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,486	$ 59,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,488)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,157)
2nd Fiscal Year	(21,305)
3rd Fiscal Year	5,382
4th Fiscal Year	4,593
5th Fiscal Year	0
Thereafter	0
Total	$ (43,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.68502890%
Employer's proportionate share at MD		1.27564086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,323,723)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,599,249)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,098,456)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,027,447)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(418,064)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(321,138)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(739,202)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 265,719
Changes of assumptions	$ 0	$ 138,163
Net difference between projected and actual earnings on investments	$ 289,057	$ 0
Changes in proportionate share	$ 0	$ 605,248
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 289,057	$ 1,009,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (720,073)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (578,931)
2nd Fiscal Year	(339,174)
3rd Fiscal Year	106,853
4th Fiscal Year	91,180
5th Fiscal Year	0
Thereafter	0
Total	$ (720,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.26253178%
Employer's proportionate share at MD		0.44033541%
Employer's proportionate share of system NOL/(A) at prior MD	$	(507,306)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(897,228)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(724,361)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,045,037)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(144,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(96,986)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(241,296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 91,723
Changes of assumptions	$ 0	$ 47,692
Net difference between projected and actual earnings on investments	$ 99,779	$ 0
Changes in proportionate share	$ 0	$ 182,308
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 99,779	$ 321,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (221,944)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (185,818)
2nd Fiscal Year	(104,484)
3rd Fiscal Year	36,884
4th Fiscal Year	31,474
5th Fiscal Year	0
Thereafter	0
Total	$ (221,944)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04698101%
Employer's proportionate share at MD		0.07920990%
Employer's proportionate share of system NOL/(A) at prior MD	$	(90,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(161,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,987)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,959)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,902)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(43,861)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,500
Changes of assumptions	$ 0	$ 8,579
Net difference between projected and actual earnings on investments	$ 17,949	$ 0
Changes in proportionate share	$ 17	$ 33,495
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,966	$ 58,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,608)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,948)
2nd Fiscal Year	(18,956)
3rd Fiscal Year	6,635
4th Fiscal Year	5,662
5th Fiscal Year	0
Thereafter	0
Total	$ (40,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.91854476%
Employer's proportionate share at MD		1.68266399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,774,960)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,428,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,768,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,993,425)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(551,457)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(404,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(956,277)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 350,503
Changes of assumptions	$ 0	$ 182,247
Net difference between projected and actual earnings on investments	$ 381,288	$ 0
Changes in proportionate share	$ 6,947	$ 779,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 388,235	$ 1,312,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (924,121)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (746,104)
2nd Fiscal Year	(439,236)
3rd Fiscal Year	140,946
4th Fiscal Year	120,273
5th Fiscal Year	0
Thereafter	0
Total	$ (924,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.09594372%
Employer's proportionate share at MD		0.15618743%
Employer's proportionate share of system NOL/(A) at prior MD	$	(185,398)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(318,248)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(256,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(370,676)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,187)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(32,889)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(84,076)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,534
Changes of assumptions	$ 0	$ 16,916
Net difference between projected and actual earnings on investments	$ 35,392	$ 0
Changes in proportionate share	$ 0	$ 61,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,392	$ 111,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,881)

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)
1st Fiscal Year	$ (64,426)
2nd Fiscal Year	(35,703)
3rd Fiscal Year	13,083
4th Fiscal Year	11,164
5th Fiscal Year	0
Thereafter	0
Total	$ (75,881)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.32489743%
Employer's proportionate share at MD		0.85875013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(627,819)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,749,791)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,412,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,038,050)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(281,437)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(278,136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(559,573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 178,879
Changes of assumptions	$ 0	$ 93,010
Net difference between projected and actual earnings on investments	$ 194,591	$ 0
Changes in proportionate share	$ 10,291	$ 544,435
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 204,882	$ 816,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (611,442)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (451,713)
2nd Fiscal Year	(293,044)
3rd Fiscal Year	71,932
4th Fiscal Year	61,381
5th Fiscal Year	0
Thereafter	0
Total	$ (611,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04075560%
Employer's proportionate share at MD		0.07333674%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,755)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(149,431)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(120,640)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(174,048)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,035)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,264)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(41,299)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,276
Changes of assumptions	$ 0	$ 7,943
Net difference between projected and actual earnings on investments	$ 16,618	$ 0
Changes in proportionate share	$ 158	$ 33,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,776	$ 56,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,664)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,238)
2nd Fiscal Year	(18,811)
3rd Fiscal Year	6,143
4th Fiscal Year	5,242
5th Fiscal Year	0
Thereafter	0
Total	$ (39,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00545335%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,538)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,894
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,894**

	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	$ 5,560	$ 77
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,560	$ 77
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,483

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,858
2nd Fiscal Year	2,625
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 5,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05526786%
Employer's proportionate share at MD		0.10118232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,797)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(206,169)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(166,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(240,134)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,160)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,377)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(57,537)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,076
Changes of assumptions	$ 0	$ 10,959
Net difference between projected and actual earnings on investments	$ 22,928	$ 0
Changes in proportionate share	$ 503	$ 46,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,431	$ 78,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,438)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,758)
2nd Fiscal Year	(26,388)
3rd Fiscal Year	8,475
4th Fiscal Year	7,232
5th Fiscal Year	0
Thereafter	0
Total	$ (55,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05070304%
Employer's proportionate share at MD		0.08329868%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,977)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(169,730)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(137,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(197,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,385)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,684)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,351
Changes of assumptions	$ 0	$ 9,022
Net difference between projected and actual earnings on investments	$ 18,875	$ 0
Changes in proportionate share	$ 292	$ 33,242
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,167	$ 59,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,448)

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)
1st Fiscal Year	$ (34,157)
2nd Fiscal Year	(19,223)
3rd Fiscal Year	6,977
4th Fiscal Year	5,954
5th Fiscal Year	0
Thereafter	0
Total	$ (40,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.12910538%
Employer's proportionate share at MD		0.27336618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(249,478)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(557,012)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(449,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(648,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(89,590)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(83,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(173,122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 56,943
Changes of assumptions	$ 0	$ 29,608
Net difference between projected and actual earnings on investments	$ 61,944	$ 0
Changes in proportionate share	$ 332	$ 154,982
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62,276	$ 241,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (179,257)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (139,800)
2nd Fiscal Year	(81,894)
3rd Fiscal Year	22,898
4th Fiscal Year	19,540
5th Fiscal Year	0
Thereafter	0
Total	$ (179,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.55855462%
Employer's proportionate share at MD		1.11113782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,079,329)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,264,057)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,827,845)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,637,036)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(364,151)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(291,551)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(655,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 231,452
Changes of assumptions	$ 0	$ 120,346
Net difference between projected and actual earnings on investments	$ 251,781	$ 0
Changes in proportionate share	$ 7,405	$ 563,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 259,186	$ 915,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (656,218)

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)
1st Fiscal Year	$ (515,738)
2nd Fiscal Year	(312,975)
3rd Fiscal Year	93,073
4th Fiscal Year	79,422
5th Fiscal Year	0
Thereafter	0
Total	$ (656,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.25303783%
Employer's proportionate share at MD		0.47702965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(488,960)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(971,997)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(784,724)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,132,123)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(156,336)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(120,244)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276,580)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 99,366
Changes of assumptions	$ 0	$ 51,666
Net difference between projected and actual earnings on investments	$ 108,094	$ 0
Changes in proportionate share	$ 96	$ 228,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108,190	$ 379,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (271,306)

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)
1st Fiscal Year	$ (217,111)
2nd Fiscal Year	(128,250)
3rd Fiscal Year	39,958
4th Fiscal Year	34,097
5th Fiscal Year	0
Thereafter	0
Total	$ (271,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.11422597%
Employer's proportionate share at MD		0.21157842%
Employer's proportionate share of system NOL/(A) at prior MD	$	(220,726)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(431,113)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(348,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(502,134)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,340)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(53,210)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122,550)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 44,072
Changes of assumptions	$ 0	$ 22,916
Net difference between projected and actual earnings on investments	$ 47,943	$ 0
Changes in proportionate share	$ 0	$ 99,932
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,943	$ 166,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (118,977)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,846)
2nd Fiscal Year	(55,976)
3rd Fiscal Year	17,723
4th Fiscal Year	15,123
5th Fiscal Year	0
Thereafter	0
Total	$ (118,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08612201%
Employer's proportionate share at MD		0.16357075%
Employer's proportionate share of system NOL/(A) at prior MD	$	(166,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(333,292)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(269,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(388,198)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,607)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(41,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(95,525)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34,072
Changes of assumptions	$ 0	$ 17,716
Net difference between projected and actual earnings on investments	$ 37,065	$ 0
Changes in proportionate share	$ 92	$ 79,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,157	$ 130,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (93,702)

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)
1st Fiscal Year	$ (74,812)
2nd Fiscal Year	(44,284)
3rd Fiscal Year	13,701
4th Fiscal Year	11,692
5th Fiscal Year	0
Thereafter	0
Total	$ (93,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02878674%
Employer's proportionate share at MD		0.04976029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,626)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,392)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,095)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,308)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,095)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,365
Changes of assumptions	$ 0	$ 5,389
Net difference between projected and actual earnings on investments	$ 11,276	$ 0
Changes in proportionate share	$ 449	$ 21,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,725	$ 37,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,444)

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)
1st Fiscal Year	$ (20,986)
2nd Fiscal Year	(12,184)
3rd Fiscal Year	4,168
4th Fiscal Year	3,557
5th Fiscal Year	0
Thereafter	0
Total	$ (25,444)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01160663%
Employer's proportionate share at MD		0.01775770%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,144)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,820)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,513)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,699
Changes of assumptions	$ 0	$ 1,923
Net difference between projected and actual earnings on investments	$ 4,024	$ 0
Changes in proportionate share	$ 6	$ 6,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,030	$ 11,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,934)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,967)
2nd Fiscal Year	(3,724)
3rd Fiscal Year	1,487
4th Fiscal Year	1,269
5th Fiscal Year	0
Thereafter	0
Total	$ (7,934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.22720791%
Employer's proportionate share at MD		0.55890575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(439,048)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,138,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(919,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,326,437)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(183,169)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(166,770)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(349,939)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 116,421
Changes of assumptions	$ 0	$ 60,534
Net difference between projected and actual earnings on investments	$ 126,647	$ 0
Changes in proportionate share	$ 13,376	$ 338,839
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 140,023	$ 515,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (375,771)

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)
1st Fiscal Year	$ (280,029)
2nd Fiscal Year	(182,508)
3rd Fiscal Year	46,816
4th Fiscal Year	39,949
5th Fiscal Year	0
Thereafter	0
Total	$ (375,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.19724589%
Employer's proportionate share at MD		0.36034055%
Employer's proportionate share of system NOL/(A) at prior MD	$	(381,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(734,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(592,768)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(855,187)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118,094)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(89,600)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(207,694)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75,060
Changes of assumptions	$ 0	$ 39,028
Net difference between projected and actual earnings on investments	$ 81,652	$ 0
Changes in proportionate share	$ 0	$ 168,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 81,652	$ 282,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (201,103)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (162,892)
2nd Fiscal Year	(94,151)
3rd Fiscal Year	30,184
4th Fiscal Year	25,756
5th Fiscal Year	0
Thereafter	0
Total	$ (201,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02102144%
Employer's proportionate share at MD		0.03628761%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,621)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(86,120)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,892)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,175)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,067)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,559
Changes of assumptions	$ 0	$ 3,930
Net difference between projected and actual earnings on investments	$ 8,223	$ 0
Changes in proportionate share	$ 46	$ 15,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,269	$ 27,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,786)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,519)
2nd Fiscal Year	(8,901)
3rd Fiscal Year	3,040
4th Fiscal Year	2,594
5th Fiscal Year	0
Thereafter	0
Total	$ (18,786)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		1.21763189%
Employer's proportionate share at MD		2.17476548%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,352,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,431,307)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,577,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,161,317)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(712,732)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(519,271)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,232,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 453,008
Changes of assumptions	$ 0	$ 235,546
Net difference between projected and actual earnings on investments	$ 492,797	$ 0
Changes in proportionate share	$ 0	$ 978,769
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 492,797	$ 1,667,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,174,526)

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)
1st Fiscal Year	$ (958,139)
2nd Fiscal Year	(554,002)
3rd Fiscal Year	182,167
4th Fiscal Year	155,447
5th Fiscal Year	0
Thereafter	0
Total	$ (1,174,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.10648567%
Employer's proportionate share at MD		0.16956734%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205,769)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(345,511)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(278,942)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(402,430)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55,572)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,857)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89,429)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35,321
Changes of assumptions	$ 0	$ 18,366
Net difference between projected and actual earnings on investments	$ 38,424	$ 0
Changes in proportionate share	$ 265	$ 64,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,689	$ 118,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,318)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,062)
2nd Fiscal Year	(37,580)
3rd Fiscal Year	14,204
4th Fiscal Year	12,120
5th Fiscal Year	0
Thereafter	0
Total	$ (79,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.04897233%
Employer's proportionate share at MD		0.00771730%
Employer's proportionate share of system NOL/(A) at prior MD	$	(94,632)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,725)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,695)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,315)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,529)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,460
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**17,931**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,608
Changes of assumptions	$ 0	$ 836
Net difference between projected and actual earnings on investments	$ 1,749	$ 0
Changes in proportionate share	$ 42,065	$ 1,500
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,814	$ 3,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,870

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 19,201
2nd Fiscal Year	19,471
3rd Fiscal Year	646
4th Fiscal Year	552
5th Fiscal Year	0
Thereafter	0
Total	$ 39,870

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01366847%
Employer's proportionate share at MD		0.03308128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,412)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,511)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,871)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,713)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,891
Changes of assumptions	$ 0	$ 3,583
Net difference between projected and actual earnings on investments	$ 7,496	$ 0
Changes in proportionate share	$ 759	$ 19,820
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,255	$ 30,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,039)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,474)
2nd Fiscal Year	(10,700)
3rd Fiscal Year	2,771
4th Fiscal Year	2,365
5th Fiscal Year	0
Thereafter	0
Total	$ (22,039)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.19583707%
Employer's proportionate share at MD		0.34187715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(378,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(696,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(562,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(811,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(112,043)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(77,376)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(189,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71,214
Changes of assumptions	$ 0	$ 37,028
Net difference between projected and actual earnings on investments	$ 77,469	$ 0
Changes in proportionate share	$ 284	$ 148,906
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 77,753	$ 257,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (179,395)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (147,552)
2nd Fiscal Year	(84,917)
3rd Fiscal Year	28,637
4th Fiscal Year	24,437
5th Fiscal Year	0
Thereafter	0
Total	$ (179,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02575931%
Employer's proportionate share at MD		0.03396828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,214)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(55,879)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,132)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,195)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,327)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,076
Changes of assumptions	$ 0	$ 3,679
Net difference between projected and actual earnings on investments	$ 7,697	$ 0
Changes in proportionate share	$ 409	$ 8,405
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,106	$ 19,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,054)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,971)
2nd Fiscal Year	(5,356)
3rd Fiscal Year	2,845
4th Fiscal Year	2,428
5th Fiscal Year	0
Thereafter	0
Total	$ (11,054)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03973319%
Employer's proportionate share at MD		0.03401325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,779)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,305)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(55,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,723)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,147)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,166
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,085
Changes of assumptions	$ 0	$ 3,684
Net difference between projected and actual earnings on investments	$ 7,707	$ 0
Changes in proportionate share	$ 6,078	$ 49
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,785	$ 10,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,967

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,664)
2nd Fiscal Year	1,352
3rd Fiscal Year	2,849
4th Fiscal Year	2,431
5th Fiscal Year	0
Thereafter	0
Total	$ 2,967

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00129160%
Employer's proportionate share at MD		0.00144144%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,496)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,937)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,371)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(472)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(492)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 300
Changes of assumptions	$ 0	$ 156
Net difference between projected and actual earnings on investments	$ 327	$ 0
Changes in proportionate share	$ 62	$ 153
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 389	$ 609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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)
1st Fiscal Year	$ (316)
2nd Fiscal Year	(129)
3rd Fiscal Year	121
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ (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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00810759%
Employer's proportionate share at MD		0.00695514%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,667)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,506)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	542
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,449
Changes of assumptions	$ 0	$ 753
Net difference between projected and actual earnings on investments	$ 1,576	$ 0
Changes in proportionate share	$ 1,175	$ 94
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,751	$ 2,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ (879)
2nd Fiscal Year	254
3rd Fiscal Year	583
4th Fiscal Year	497
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00178080%
Employer's proportionate share at MD		0.00305821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,441)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,231)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(707)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,709)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 637
Changes of assumptions	$ 0	$ 331
Net difference between projected and actual earnings on investments	$ 693	$ 0
Changes in proportionate share	$ 2	$ 1,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 695	$ 2,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,615)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,340)
2nd Fiscal Year	(750)
3rd Fiscal Year	256
4th Fiscal Year	219
5th Fiscal Year	0
Thereafter	0
Total	$ (1,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00357875%
Employer's proportionate share at MD		0.00023162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,915)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(472)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(381)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(550)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(76)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48
Changes of assumptions	$ 0	$ 25
Net difference between projected and actual earnings on investments	$ 52	$ 0
Changes in proportionate share	$ 3,413	$ 74
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,465	$ 147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,318

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,681
2nd Fiscal Year	1,601
3rd Fiscal Year	19
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 3,318

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00196191%
Employer's proportionate share at MD		0.00109629%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,791)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 228
Changes of assumptions	$ 0	$ 119
Net difference between projected and actual earnings on investments	$ 248	$ 0
Changes in proportionate share	$ 885	$ 29
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,133	$ 376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 216
2nd Fiscal Year	371
3rd Fiscal Year	92
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00645125%
Employer's proportionate share at MD		0.00678878%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,833)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,112)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,414
Changes of assumptions	$ 0	$ 735
Net difference between projected and actual earnings on investments	$ 1,538	$ 0
Changes in proportionate share	$ 13	$ 385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,551	$ 2,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (983)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,585)
2nd Fiscal Year	(452)
3rd Fiscal Year	569
4th Fiscal Year	485
5th Fiscal Year	0
Thereafter	0
Total	$ (983)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00864164%
Employer's proportionate share at MD		0.00151456%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,086)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,491)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,594)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(496)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,630
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 315
Changes of assumptions	$ 0	$ 164
Net difference between projected and actual earnings on investments	$ 343	$ 0
Changes in proportionate share	$ 7,267	$ 152
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,610	$ 631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,979

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)
1st Fiscal Year	$ 3,377
2nd Fiscal Year	3,366
3rd Fiscal Year	127
4th Fiscal Year	108
5th Fiscal Year	0
Thereafter	0
Total	$ 6,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00059778%
Employer's proportionate share at MD		0.00042550%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(700)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,010)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	66
o Differences 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	$ 89
Changes of assumptions	$ 0	$ 46
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 176	$ 21
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 272	$ 156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 116

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13)
2nd Fiscal Year	64
3rd Fiscal Year	36
4th Fiscal Year	30
5th Fiscal Year	0
Thereafter	0
Total	$ 116

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01691426%
Employer's proportionate share at MD		0.01331811%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,684)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,137)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,608)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,365)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,580
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,785)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,774
Changes of assumptions	$ 0	$ 1,442
Net difference between projected and actual earnings on investments	$ 3,018	$ 0
Changes in proportionate share	$ 3,667	$ 373
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,685	$ 4,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,096

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,117)
2nd Fiscal Year	1,145
3rd Fiscal Year	1,116
4th Fiscal Year	952
5th Fiscal Year	0
Thereafter	0
Total	$ 2,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00595136%
Employer's proportionate share at MD		0.00473551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,500)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,649)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,239)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,552)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(358)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 986
Changes of assumptions	$ 0	$ 513
Net difference between projected and actual earnings on investments	$ 1,073	$ 0
Changes in proportionate share	$ 1,831	$ 7
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,904	$ 1,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,398

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 220
2nd Fiscal Year	443
3rd Fiscal Year	397
4th Fiscal Year	338
5th Fiscal Year	0
Thereafter	0
Total	$ 1,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01013174%
Employer's proportionate share at MD		0.00035883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,578)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(731)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(852)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,004
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,886**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75
Changes of assumptions	$ 0	$ 39
Net difference between projected and actual earnings on investments	$ 81	$ 0
Changes in proportionate share	$ 9,970	$ 285
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,051	$ 399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,652

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,916
2nd Fiscal Year	4,681
3rd Fiscal Year	30
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 9,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03100011%
Employer's proportionate share at MD		0.02390524%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,709)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,325)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,734)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,834)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,980
Changes of assumptions	$ 0	$ 2,589
Net difference between projected and actual earnings on investments	$ 5,417	$ 0
Changes in proportionate share	$ 7,725	$ 117
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,142	$ 7,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,456

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (719)
2nd Fiscal Year	2,464
3rd Fiscal Year	2,002
4th Fiscal Year	1,709
5th Fiscal Year	0
Thereafter	0
Total	$ 5,456

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00942019%
Employer's proportionate share at MD		0.01937619%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,203)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,985)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,350)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,850)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,200)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,036
Changes of assumptions	$ 0	$ 2,099
Net difference between projected and actual earnings on investments	$ 4,391	$ 0
Changes in proportionate share	$ 86	$ 11,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,477	$ 17,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,675)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,980)
2nd Fiscal Year	(5,703)
3rd Fiscal Year	1,623
4th Fiscal Year	1,385
5th Fiscal Year	0
Thereafter	0
Total	$ (12,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00356511%
Employer's proportionate share at MD		0.00287974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,889)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,868)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(944)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(643)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 600
Changes of assumptions	$ 0	$ 312
Net difference between projected and actual earnings on investments	$ 653	$ 0
Changes in proportionate share	$ 698	$ 79
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,351	$ 991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 360

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (289)
2nd Fiscal Year	202
3rd Fiscal Year	241
4th Fiscal Year	206
5th Fiscal Year	0
Thereafter	0
Total	$ 360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00734561%
Employer's proportionate share at MD		0.01939537%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,194)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,520)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,356)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,040
Changes of assumptions	$ 0	$ 2,101
Net difference between projected and actual earnings on investments	$ 4,395	$ 0
Changes in proportionate share	$ 11	$ 12,640
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,406	$ 18,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,375)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,719)
2nd Fiscal Year	(6,667)
3rd Fiscal Year	1,625
4th Fiscal Year	1,386
5th Fiscal Year	0
Thereafter	0
Total	$ (14,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00253601%
Employer's proportionate share at MD		0.00047927%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,900)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(977)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(788)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,137)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(157)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,131
o Differences 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	$ 100
Changes of assumptions	$ 0	$ 52
Net difference between projected and actual earnings on investments	$ 109	$ 0
Changes in proportionate share	$ 2,106	$ 12
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,215	$ 164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,051

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)
1st Fiscal Year	$ 1,003
2nd Fiscal Year	974
3rd Fiscal Year	40
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 2,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4374: Ione School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01274956%
Employer's proportionate share at MD		0.02083556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,637)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,449)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,828)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,413)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,340
Changes of assumptions	$ 0	$ 2,257
Net difference between projected and actual earnings on investments	$ 4,721	$ 0
Changes in proportionate share	$ 17	$ 8,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,738	$ 14,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,199)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,640)
2nd Fiscal Year	(4,793)
3rd Fiscal Year	1,745
4th Fiscal Year	1,489
5th Fiscal Year	0
Thereafter	0
Total	$ (10,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00727650%
Employer's proportionate share at MD		0.01477402%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,061)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,760)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,077
Changes of assumptions	$ 0	$ 1,600
Net difference between projected and actual earnings on investments	$ 3,348	$ 0
Changes in proportionate share	$ 40	$ 7,645
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,388	$ 12,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,934)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,987)
2nd Fiscal Year	(4,242)
3rd Fiscal Year	1,238
4th Fiscal Year	1,056
5th Fiscal Year	0
Thereafter	0
Total	$ (8,934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01173169%
Employer's proportionate share at MD		0.01047077%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,670)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,335)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,225)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,432)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	429
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,181
Changes of assumptions	$ 0	$ 1,134
Net difference between projected and actual earnings on investments	$ 2,373	$ 0
Changes in proportionate share	$ 1,286	$ 217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,659	$ 3,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,650)
2nd Fiscal Year	151
3rd Fiscal Year	877
4th Fiscal Year	748
5th Fiscal Year	0
Thereafter	0
Total	$ 127

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00758894%
Employer's proportionate share at MD		0.01458502%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,665)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,718)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,993)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,614)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,780)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,622)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,402)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,038
Changes of assumptions	$ 0	$ 1,580
Net difference between projected and actual earnings on investments	$ 3,305	$ 0
Changes in proportionate share	$ 9	$ 7,172
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,314	$ 11,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,476)

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)
1st Fiscal Year	$ (6,742)
2nd Fiscal Year	(3,998)
3rd Fiscal Year	1,222
4th Fiscal Year	1,043
5th Fiscal Year	0
Thereafter	0
Total	$ (8,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00602441%
Employer's proportionate share at MD		0.00886910%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,641)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,072)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,049)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,847
Changes of assumptions	$ 0	$ 961
Net difference between projected and actual earnings on investments	$ 2,010	$ 0
Changes in proportionate share	$ 146	$ 2,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,156	$ 5,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,552)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,194)
2nd Fiscal Year	(1,735)
3rd Fiscal Year	743
4th Fiscal Year	634
5th Fiscal Year	0
Thereafter	0
Total	$ (3,552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00414301%
Employer's proportionate share at MD		0.00273617%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,501)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,494)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(897)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	725
o Differences 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	$ 570
Changes of assumptions	$ 0	$ 296
Net difference between projected and actual earnings on investments	$ 620	$ 0
Changes in proportionate share	$ 1,435	$ 22
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,055	$ 888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,167

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 179
2nd Fiscal Year	563
3rd Fiscal Year	229
4th Fiscal Year	196
5th Fiscal Year	0
Thereafter	0
Total	$ 1,167

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.14411287%
Employer's proportionate share at MD		0.25571022%
Employer's proportionate share of system NOL/(A) at prior MD	$	(278,478)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(521,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(420,649)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(606,871)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(83,803)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(61,605)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(145,408)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,265
Changes of assumptions	$ 0	$ 27,696
Net difference between projected and actual earnings on investments	$ 57,943	$ 0
Changes in proportionate share	$ 0	$ 114,456
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,943	$ 195,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (137,474)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (112,462)
2nd Fiscal Year	(64,708)
3rd Fiscal Year	21,419
4th Fiscal Year	18,278
5th Fiscal Year	0
Thereafter	0
Total	$ (137,474)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	164
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**164**

	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	$	66	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	66	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	66

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	66
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	66

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00589467%
Employer's proportionate share at MD		0.00394946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,391)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,497)
▪ 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)	$	(1,294)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,032
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 823
Changes of assumptions	$ 0	$ 428
Net difference between projected and actual earnings on investments	$ 895	$ 0
Changes in proportionate share	$ 2,058	$ 14
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,953	$ 1,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,688

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 296
2nd Fiscal Year	780
3rd Fiscal Year	331
4th Fiscal Year	282
5th Fiscal Year	0
Thereafter	0
Total	$ 1,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00489822%
Employer's proportionate share at MD		0.00150701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,465)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,577)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(494)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,493
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**999**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 314
Changes of assumptions	$ 0	$ 163
Net difference between projected and actual earnings on investments	$ 341	$ 0
Changes in proportionate share	$ 3,458	$ 323
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,799	$ 800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,999

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,220
2nd Fiscal Year	1,546
3rd Fiscal Year	126
4th Fiscal Year	108
5th Fiscal Year	0
Thereafter	0
Total	$ 2,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00444262%
Employer's proportionate share at MD		0.00234323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,775)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,855)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,561)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(768)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	890
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**122**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 488
Changes of assumptions	$ 0	$ 254
Net difference between projected and actual earnings on investments	$ 531	$ 0
Changes in proportionate share	$ 2,140	$ 203
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,671	$ 945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,726

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 465
2nd Fiscal Year	897
3rd Fiscal Year	196
4th Fiscal Year	167
5th Fiscal Year	0
Thereafter	0
Total	$ 1,726

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.08323514%
Employer's proportionate share at MD		0.06728841%
Employer's proportionate share of system NOL/(A) at prior MD	$	(160,840)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,107)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(110,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(159,694)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,052)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,016
Changes of assumptions	$ 0	$ 7,288
Net difference between projected and actual earnings on investments	$ 15,247	$ 0
Changes in proportionate share	$ 16,259	$ 2,233
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,506	$ 23,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,969

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,153)
2nd Fiscal Year	4,676
3rd Fiscal Year	5,636
4th Fiscal Year	4,810
5th Fiscal Year	0
Thereafter	0
Total	$ 7,969

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00746646%
Employer's proportionate share at MD		0.00920575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,758)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,848)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,017)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,347)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,364)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,918
Changes of assumptions	$ 0	$ 997
Net difference between projected and actual earnings on investments	$ 2,086	$ 0
Changes in proportionate share	$ 5	$ 2,243
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,091	$ 5,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,067)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,223)
2nd Fiscal Year	(1,272)
3rd Fiscal Year	771
4th Fiscal Year	658
5th Fiscal Year	0
Thereafter	0
Total	$ (3,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00703341%
Employer's proportionate share at MD		0.00533067%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,591)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,862)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,651)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	758
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,110
Changes of assumptions	$ 0	$ 577
Net difference between projected and actual earnings on investments	$ 1,208	$ 0
Changes in proportionate share	$ 1,745	$ 217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,953	$ 1,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,049

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)
1st Fiscal Year	$ (358)
2nd Fiscal Year	579
3rd Fiscal Year	447
4th Fiscal Year	381
5th Fiscal Year	0
Thereafter	0
Total	$ 1,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00278212%
Employer's proportionate share at MD		0.00316089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,441)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,200)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,036)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(246)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 658
Changes of assumptions	$ 0	$ 342
Net difference between projected and actual earnings on investments	$ 716	$ 0
Changes in proportionate share	$ 1	$ 426
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 717	$ 1,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (709)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (880)
2nd Fiscal Year	(320)
3rd Fiscal Year	265
4th Fiscal Year	226
5th Fiscal Year	0
Thereafter	0
Total	$ (709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00455992%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,811)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,571
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,571**

	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	$ 4,691	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,691	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,691

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,486
2nd Fiscal Year	2,205
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 4,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00726035%
Employer's proportionate share at MD		0.00620463%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,030)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,033)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,633)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,292
Changes of assumptions	$ 0	$ 672
Net difference between projected and actual earnings on investments	$ 1,406	$ 0
Changes in proportionate share	$ 1,076	$ 163
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,482	$ 2,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 355

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (844)
2nd Fiscal Year	235
3rd Fiscal Year	520
4th Fiscal Year	443
5th Fiscal Year	0
Thereafter	0
Total	$ 355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00488952%
Employer's proportionate share at MD		0.00324014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,448)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,062)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	862
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(200)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 675
Changes of assumptions	$ 0	$ 351
Net difference between projected and actual earnings on investments	$ 734	$ 0
Changes in proportionate share	$ 1,697	$ 14
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,431	$ 1,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,391

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)
1st Fiscal Year	$ 227
2nd Fiscal Year	662
3rd Fiscal Year	271
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ 1,391

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00160700%
Employer's proportionate share at MD		0.00119001%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,105)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,425)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,958)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(390)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	321
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 248
Changes of assumptions	$ 0	$ 129
Net difference between projected and actual earnings on investments	$ 270	$ 0
Changes in proportionate share	$ 476	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 746	$ 377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 369

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30
2nd Fiscal Year	154
3rd Fiscal Year	100
4th Fiscal Year	85
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00195490%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,778)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,012
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,994	$ 45
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,994	$ 45
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,949

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,009
2nd Fiscal Year	940
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00737119%
Employer's proportionate share at MD		0.02156013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,244)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,931)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,467)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,168)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,066)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,627)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,693)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,491
Changes of assumptions	$ 0	$ 2,335
Net difference between projected and actual earnings on investments	$ 4,885	$ 0
Changes in proportionate share	$ 1,129	$ 14,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,014	$ 21,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,292)

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)
1st Fiscal Year	$ (10,979)
2nd Fiscal Year	(7,659)
3rd Fiscal Year	1,806
4th Fiscal Year	1,541
5th Fiscal Year	0
Thereafter	0
Total	$ (15,292)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01372418%
Employer's proportionate share at MD		0.01247671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,520)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,423)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,089)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,430)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,599
Changes of assumptions	$ 0	$ 1,351
Net difference between projected and actual earnings on investments	$ 2,827	$ 0
Changes in proportionate share	$ 1,318	$ 9
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,145	$ 3,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 186

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,832)
2nd Fiscal Year	81
3rd Fiscal Year	1,045
4th Fiscal Year	892
5th Fiscal Year	0
Thereafter	0
Total	$ 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00716014%
Employer's proportionate share at MD		0.00461145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,836)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,396)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,511)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,235
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(276)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 961
Changes of assumptions	$ 0	$ 499
Net difference between projected and actual earnings on investments	$ 1,045	$ 0
Changes in proportionate share	$ 2,598	$ 145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,643	$ 1,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,038

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 299
2nd Fiscal Year	1,023
3rd Fiscal Year	386
4th Fiscal Year	330
5th Fiscal Year	0
Thereafter	0
Total	$ 2,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00734398%
Employer's proportionate share at MD		0.00260645%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,191)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,311)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,186)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,514**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 543
Changes of assumptions	$ 0	$ 282
Net difference between projected and actual earnings on investments	$ 591	$ 0
Changes in proportionate share	$ 4,873	$ 41
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,464	$ 866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,598

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,008
2nd Fiscal Year	2,184
3rd Fiscal Year	218
4th Fiscal Year	186
5th Fiscal Year	0
Thereafter	0
Total	$ 4,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00354733%
Employer's proportionate share at MD		0.00410764%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,855)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,346)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(408)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,754)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 856
Changes of assumptions	$ 0	$ 445
Net difference between projected and actual earnings on investments	$ 931	$ 0
Changes in proportionate share	$ 0	$ 671
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 931	$ 1,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,041)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,226)
2nd Fiscal Year	(453)
3rd Fiscal Year	344
4th Fiscal Year	294
5th Fiscal Year	0
Thereafter	0
Total	$ (1,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00616372%
Employer's proportionate share at MD		0.00363277%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,911)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,402)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,976)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,298
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 757
Changes of assumptions	$ 0	$ 393
Net difference between projected and actual earnings on investments	$ 823	$ 0
Changes in proportionate share	$ 2,581	$ 36
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,404	$ 1,186
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)
1st Fiscal Year	$ 586
2nd Fiscal Year	1,068
3rd Fiscal Year	304
4th Fiscal Year	260
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(188)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(188)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	0

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00627989%
Employer's proportionate share at MD		0.00731287%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,135)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,901)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,030)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,355)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,397)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(667)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,523
Changes of assumptions	$ 0	$ 792
Net difference between projected and actual earnings on investments	$ 1,657	$ 0
Changes in proportionate share	$ 0	$ 1,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,657	$ 3,471
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)
1st Fiscal Year	$ (2,134)
2nd Fiscal Year	(816)
3rd Fiscal Year	613
4th Fiscal Year	523
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01809551%
Employer's proportionate share at MD		0.02286257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,967)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,585)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,609)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,259)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,493)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,077)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,762
Changes of assumptions	$ 0	$ 2,476
Net difference between projected and actual earnings on investments	$ 5,181	$ 0
Changes in proportionate share	$ 0	$ 5,353
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,181	$ 12,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,410)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,655)
2nd Fiscal Year	(3,305)
3rd Fiscal Year	1,915
4th Fiscal Year	1,634
5th Fiscal Year	0
Thereafter	0
Total	$ (7,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00377146%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,685)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,024)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,260)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 786
Changes of assumptions	$ 0	$ 408
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 0	$ 3,846
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 855	$ 5,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,185)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,790)
2nd Fiscal Year	(1,981)
3rd Fiscal Year	316
4th Fiscal Year	270
5th Fiscal Year	0
Thereafter	0
Total	$ (4,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00363529%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,407)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,980)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,628)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 757
Changes of assumptions	$ 0	$ 394
Net difference between projected and actual earnings on investments	$ 824	$ 0
Changes in proportionate share	$ 0	$ 3,707
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 824	$ 4,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,034)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,690)
2nd Fiscal Year	(1,909)
3rd Fiscal Year	305
4th Fiscal Year	260
5th Fiscal Year	0
Thereafter	0
Total	$ (4,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01513653%
Employer's proportionate share at MD		0.00972544%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,249)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,081)

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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,434
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(753)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,026
Changes of assumptions	$ 0	$ 1,053
Net difference between projected and actual earnings on investments	$ 2,204	$ 0
Changes in proportionate share	$ 5,517	$ 549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,721	$ 3,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,093

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 426
2nd Fiscal Year	2,157
3rd Fiscal Year	815
4th Fiscal Year	695
5th Fiscal Year	0
Thereafter	0
Total	$ 4,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00778924%
Employer's proportionate share at MD		0.01014323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,052)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,686)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,073)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,324)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,113
Changes of assumptions	$ 0	$ 1,099
Net difference between projected and actual earnings on investments	$ 2,298	$ 0
Changes in proportionate share	$ 0	$ 3,179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,298	$ 6,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,093)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,033)
2nd Fiscal Year	(1,634)
3rd Fiscal Year	850
4th Fiscal Year	725
5th Fiscal Year	0
Thereafter	0
Total	$ (4,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.03984368%
Employer's proportionate share at MD		0.01446834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,992)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,742)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,489**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,014
Changes of assumptions	$ 0	$ 1,567
Net difference between projected and actual earnings on investments	$ 3,278	$ 0
Changes in proportionate share	$ 25,873	$ 1,534
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,151	$ 6,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,036

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,277
2nd Fiscal Year	11,513
3rd Fiscal Year	1,212
4th Fiscal Year	1,034
5th Fiscal Year	0
Thereafter	0
Total	$ 23,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02731484%
Employer's proportionate share at MD		0.04210888%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,782)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(85,801)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(99,936)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,800)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,637)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,771
Changes of assumptions	$ 0	$ 4,561
Net difference between projected and actual earnings on investments	$ 9,542	$ 0
Changes in proportionate share	$ 0	$ 15,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,542	$ 29,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,619)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,174)
2nd Fiscal Year	(8,982)
3rd Fiscal Year	3,527
4th Fiscal Year	3,010
5th Fiscal Year	0
Thereafter	0
Total	$ (19,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00604067%
Employer's proportionate share at MD		0.01057266%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,673)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,392)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,465)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,332)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,797)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,202
Changes of assumptions	$ 0	$ 1,145
Net difference between projected and actual earnings on investments	$ 2,396	$ 0
Changes in proportionate share	$ 151	$ 4,639
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,547	$ 7,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,439)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,461)
2nd Fiscal Year	(2,620)
3rd Fiscal Year	886
4th Fiscal Year	756
5th Fiscal Year	0
Thereafter	0
Total	$ (5,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00683629%
Employer's proportionate share at MD		0.00896910%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,210)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,275)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,754)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,286)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,939)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(910)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,868
Changes of assumptions	$ 0	$ 971
Net difference between projected and actual earnings on investments	$ 2,032	$ 0
Changes in proportionate share	$ 224	$ 2,178
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,256	$ 5,017
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)
1st Fiscal Year	$ (2,764)
2nd Fiscal Year	(1,389)
3rd Fiscal Year	751
4th Fiscal Year	641
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00010408%
Employer's proportionate share at MD		0.00016715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(341)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(397)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(55)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(83)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	35
Changes of assumptions	$	0	$	18
Net difference between projected and actual earnings on investments	$	38	$	0
Changes in proportionate share	$	8	$	64
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	46	$	117
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(71)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(62)
2nd Fiscal Year		(35)
3rd Fiscal Year		14
4th Fiscal Year		12
5th Fiscal Year		0
Thereafter		0
Total	$	(71)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00066431%
Employer's proportionate share at MD		0.00091719%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,284)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,869)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,177)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(123)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 191
Changes of assumptions	$ 0	$ 99
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 18	$ 258
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 226	$ 548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (322)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (306)
2nd Fiscal Year	(159)
3rd Fiscal Year	77
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ (322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00332163%
Employer's proportionate share at MD		0.00186222%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,063)
▪ 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)	$	(610)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**42**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 388
Changes of assumptions	$ 0	$ 202
Net difference between projected and actual earnings on investments	$ 422	$ 0
Changes in proportionate share	$ 1,488	$ 151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,910	$ 741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,169

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 268
2nd Fiscal Year	613
3rd Fiscal Year	156
4th Fiscal Year	133
5th Fiscal Year	0
Thereafter	0
Total	$ 1,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00768863%
Employer's proportionate share at MD		0.01276556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,857)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,011)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,000)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,296)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,963)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,659
Changes of assumptions	$ 0	$ 1,383
Net difference between projected and actual earnings on investments	$ 2,893	$ 0
Changes in proportionate share	$ 0	$ 5,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,893	$ 9,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,615)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,582)
2nd Fiscal Year	(3,015)
3rd Fiscal Year	1,069
4th Fiscal Year	912
5th Fiscal Year	0
Thereafter	0
Total	$ (6,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.02516072%
Employer's proportionate share at MD		0.01452322%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,620)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,593)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,468)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,830)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,025
Changes of assumptions	$ 0	$ 1,573
Net difference between projected and actual earnings on investments	$ 3,291	$ 0
Changes in proportionate share	$ 11,074	$ 3,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,365	$ 8,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,906

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (526)
2nd Fiscal Year	4,177
3rd Fiscal Year	1,217
4th Fiscal Year	1,038
5th Fiscal Year	0
Thereafter	0
Total	$ 5,906

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00535179%
Employer's proportionate share at MD		0.00091782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,178)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,226
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 191
Changes of assumptions	$ 0	$ 99
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 4,521	$ 172
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,729	$ 462
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)
1st Fiscal Year	$ 2,035
2nd Fiscal Year	2,089
3rd Fiscal Year	77
4th Fiscal Year	66
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,703
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,703**

	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	$ 1,976	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,976	$ 34
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,942

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,763
2nd Fiscal Year	179
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00733604%
Employer's proportionate share at MD		0.01362898%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,176)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,345)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,467)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,279)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,746)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,839
Changes of assumptions	$ 0	$ 1,476
Net difference between projected and actual earnings on investments	$ 3,088	$ 0
Changes in proportionate share	$ 87	$ 6,416
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,175	$ 10,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,556)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,066)
2nd Fiscal Year	(3,606)
3rd Fiscal Year	1,142
4th Fiscal Year	974
5th Fiscal Year	0
Thereafter	0
Total	$ (7,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00454176%
Employer's proportionate share at MD		0.00851011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,197)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,252)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,773
Changes of assumptions	$ 0	$ 922
Net difference between projected and actual earnings on investments	$ 1,928	$ 0
Changes in proportionate share	$ 0	$ 4,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,928	$ 6,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,954)

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)
1st Fiscal Year	$ (3,987)
2nd Fiscal Year	(2,287)
3rd Fiscal Year	713
4th Fiscal Year	608
5th Fiscal Year	0
Thereafter	0
Total	$ (4,954)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.05902492%
Employer's proportionate share at MD		0.01332802%
Employer's proportionate share of system NOL/(A) at prior MD	$	(114,057)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,631)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,368)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,552
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**15,184**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,776
Changes of assumptions	$ 0	$ 1,444
Net difference between projected and actual earnings on investments	$ 3,020	$ 0
Changes in proportionate share	$ 46,594	$ 5,214
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,614	$ 9,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 40,180

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,053
2nd Fiscal Year	21,058
3rd Fiscal Year	1,116
4th Fiscal Year	953
5th Fiscal Year	0
Thereafter	0
Total	$ 40,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00869916%
Employer's proportionate share at MD		0.00603701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,810)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,931)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,978)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,360
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,258
Changes of assumptions	$ 0	$ 654
Net difference between projected and actual earnings on investments	$ 1,368	$ 0
Changes in proportionate share	$ 2,717	$ 2
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,085	$ 1,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,171

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 202
2nd Fiscal Year	1,032
3rd Fiscal Year	506
4th Fiscal Year	432
5th Fiscal Year	0
Thereafter	0
Total	$ 2,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00457862%
Employer's proportionate share at MD		0.00991853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,210)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,539)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,251)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,078)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,329)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,066
Changes of assumptions	$ 0	$ 1,074
Net difference between projected and actual earnings on investments	$ 2,248	$ 0
Changes in proportionate share	$ 0	$ 5,658
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,248	$ 8,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,550)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,075)
2nd Fiscal Year	(3,015)
3rd Fiscal Year	831
4th Fiscal Year	709
5th Fiscal Year	0
Thereafter	0
Total	$ (6,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00712020%
Employer's proportionate share at MD		0.01060364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,759)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,443)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,165)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,651)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,209
Changes of assumptions	$ 0	$ 1,148
Net difference between projected and actual earnings on investments	$ 2,403	$ 0
Changes in proportionate share	$ 189	$ 3,552
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,592	$ 6,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,317)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,850)
2nd Fiscal Year	(2,113)
3rd Fiscal Year	888
4th Fiscal Year	758
5th Fiscal Year	0
Thereafter	0
Total	$ (4,317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00931559%
Employer's proportionate share at MD		0.01292973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,001)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,686)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,237)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,326)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,693
Changes of assumptions	$ 0	$ 1,400
Net difference between projected and actual earnings on investments	$ 2,930	$ 0
Changes in proportionate share	$ 0	$ 4,079
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,930	$ 8,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,242)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,927)
2nd Fiscal Year	(2,323)
3rd Fiscal Year	1,083
4th Fiscal Year	924
5th Fiscal Year	0
Thereafter	0
Total	$ (5,242)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01449015%
Employer's proportionate share at MD		0.02262639%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,000)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,699)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,415)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,025)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,440)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,713
Changes of assumptions	$ 0	$ 2,451
Net difference between projected and actual earnings on investments	$ 5,127	$ 0
Changes in proportionate share	$ 0	$ 8,863
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,127	$ 16,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,900)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,482)
2nd Fiscal Year	(4,930)
3rd Fiscal Year	1,895
4th Fiscal Year	1,617
5th Fiscal Year	0
Thereafter	0
Total	$ (10,900)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(139)
o Differences 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)**

	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	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	1

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00819430%
Employer's proportionate share at MD		0.01681534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,834)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,263)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,907)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,511)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,528)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,039)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,503
Changes of assumptions	$ 0	$ 1,821
Net difference between projected and actual earnings on investments	$ 3,810	$ 0
Changes in proportionate share	$ 180	$ 8,811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,990	$ 14,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,145)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,901)
2nd Fiscal Year	(4,854)
3rd Fiscal Year	1,409
4th Fiscal Year	1,202
5th Fiscal Year	0
Thereafter	0
Total	$ (10,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00581582%
Employer's proportionate share at MD		0.00109032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,238)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,222)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,794)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,588)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(357)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,177
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 227
Changes of assumptions	$ 0	$ 118
Net difference between projected and actual earnings on investments	$ 247	$ 0
Changes in proportionate share	$ 4,818	$ 349
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,065	$ 694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,371

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,996
2nd Fiscal Year	2,205
3rd Fiscal Year	91
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ 4,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00161863%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,128)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	863
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**863**

	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	$ 1,651	$ 20
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,651	$ 20
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,631

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 853
2nd Fiscal Year	778
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00565966%
Employer's proportionate share at MD		0.00336294%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,937)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,852)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,981)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,102)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	940
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(162)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 701
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 762	$ 0
Changes in proportionate share	$ 2,342	$ 218
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,104	$ 1,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,821

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 347
2nd Fiscal Year	952
3rd Fiscal Year	282
4th Fiscal Year	240
5th Fiscal Year	0
Thereafter	0
Total	$ 1,821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00825708%
Employer's proportionate share at MD		0.00500833%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,956)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,205)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,886)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,641)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,572
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,043
Changes of assumptions	$ 0	$ 542
Net difference between projected and actual earnings on investments	$ 1,135	$ 0
Changes in proportionate share	$ 3,313	$ 177
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,448	$ 1,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,686

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 563
2nd Fiscal Year	1,344
3rd Fiscal Year	420
4th Fiscal Year	358
5th Fiscal Year	0
Thereafter	0
Total	$ 2,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.01083191%
Employer's proportionate share at MD		0.00510283%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,931)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,110)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,672)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,063
Changes of assumptions	$ 0	$ 553
Net difference between projected and actual earnings on investments	$ 1,156	$ 0
Changes in proportionate share	$ 5,842	$ 790
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,998	$ 2,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,592

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,316
2nd Fiscal Year	2,484
3rd Fiscal Year	427
4th Fiscal Year	365
5th Fiscal Year	0
Thereafter	0
Total	$ 4,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00917331%
Employer's proportionate share at MD		0.01220390%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,726)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,963)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,000)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,196)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,542
Changes of assumptions	$ 0	$ 1,322
Net difference between projected and actual earnings on investments	$ 2,765	$ 0
Changes in proportionate share	$ 32	$ 3,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,797	$ 7,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,007)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,845)
2nd Fiscal Year	(2,056)
3rd Fiscal Year	1,022
4th Fiscal Year	872
5th Fiscal Year	0
Thereafter	0
Total	$ (5,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00068412%
Employer's proportionate share at MD		0.00068652%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,629)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 0	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 156	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (167)
2nd Fiscal Year	(34)
3rd Fiscal Year	58
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (94)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00068412%
Employer's proportionate share at MD		0.00068652%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,629)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 0	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 156	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (167)
2nd Fiscal Year	(34)
3rd Fiscal Year	58
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (94)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00661576%
Employer's proportionate share at MD		0.01092253%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,256)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,968)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,922)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,580)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,292)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,872)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,275
Changes of assumptions	$ 0	$ 1,183
Net difference between projected and actual earnings on investments	$ 2,475	$ 0
Changes in proportionate share	$ 35	$ 4,407
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,510	$ 7,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,355)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,513)
2nd Fiscal Year	(2,538)
3rd Fiscal Year	915
4th Fiscal Year	781
5th Fiscal Year	0
Thereafter	0
Total	$ (5,355)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00901921%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,428)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,877
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,877**

	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	$ 9,196	$ 1,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,196	$ 1,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,067

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,812
2nd Fiscal Year	4,255
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 8,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(95)
o Differences 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	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	50	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	50	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	50

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	47
2nd Fiscal Year		3
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	50

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00645597%
Employer's proportionate share at MD		0.01052659%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,475)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,449)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,982)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,450)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,236)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,686)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,193
Changes of assumptions	$ 0	$ 1,140
Net difference between projected and actual earnings on investments	$ 2,385	$ 0
Changes in proportionate share	$ 0	$ 4,309
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,385	$ 7,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,257)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,466)
2nd Fiscal Year	(2,425)
3rd Fiscal Year	882
4th Fiscal Year	752
5th Fiscal Year	0
Thereafter	0
Total	$ (5,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00281794%
Employer's proportionate share at MD		0.00560852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,445)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,428)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,311)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,838)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,288)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,168
Changes of assumptions	$ 0	$ 607
Net difference between projected and actual earnings on investments	$ 1,271	$ 0
Changes in proportionate share	$ 223	$ 2,858
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,494	$ 4,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,139)

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)
1st Fiscal Year	$ (2,447)
2nd Fiscal Year	(1,563)
3rd Fiscal Year	470
4th Fiscal Year	401
5th Fiscal Year	0
Thereafter	0
Total	$ (3,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00283249%
Employer's proportionate share at MD		0.00035631%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,473)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(726)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(846)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(117)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,179
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,062**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74
Changes of assumptions	$ 0	$ 39
Net difference between projected and actual earnings on investments	$ 81	$ 0
Changes in proportionate share	$ 2,525	$ 200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,606	$ 313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,293

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,075
2nd Fiscal Year	1,163
3rd Fiscal Year	30
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ 2,293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00137578%
Employer's proportionate share at MD		0.00081499%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,659)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,661)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,341)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,934)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	431
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 170
Changes of assumptions	$ 0	$ 88
Net difference between projected and actual earnings on investments	$ 185	$ 0
Changes in proportionate share	$ 674	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 859	$ 266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 593

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 220
2nd Fiscal Year	246
3rd Fiscal Year	68
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ 593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00176724%
Employer's proportionate share at MD		0.00151928%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,415)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,606)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(498)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(93)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(591)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 316
Changes of assumptions	$ 0	$ 165
Net difference between projected and actual earnings on investments	$ 344	$ 0
Changes in proportionate share	$ 253	$ 183
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 597	$ 664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (346)
2nd Fiscal Year	43
3rd Fiscal Year	127
4th Fiscal Year	109
5th Fiscal Year	0
Thereafter	0
Total	$ (67)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00993400%
Employer's proportionate share at MD		0.00685781%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,973)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,281)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,275)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,247)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,428
Changes of assumptions	$ 0	$ 743
Net difference between projected and actual earnings on investments	$ 1,554	$ 0
Changes in proportionate share	$ 3,136	$ 1,854
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,690	$ 4,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 665

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,434)
2nd Fiscal Year	1,034
3rd Fiscal Year	574
4th Fiscal Year	490
5th Fiscal Year	0
Thereafter	0
Total	$ 665

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00405312%
Employer's proportionate share at MD		0.00148720%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,832)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	396
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 310
Changes of assumptions	$ 0	$ 161
Net difference between projected and actual earnings on investments	$ 337	$ 0
Changes in proportionate share	$ 2,616	$ 1,061
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,953	$ 1,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,421

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 111
2nd Fiscal Year	1,079
3rd Fiscal Year	125
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ 1,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00248562%
Employer's proportionate share at MD		0.00328998%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,803)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,704)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,412)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,808)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,078)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,080)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 685
Changes of assumptions	$ 0	$ 356
Net difference between projected and actual earnings on investments	$ 746	$ 0
Changes in proportionate share	$ 0	$ 1,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 746	$ 2,574
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)
1st Fiscal Year	$ (1,748)
2nd Fiscal Year	(591)
3rd Fiscal Year	276
4th Fiscal Year	235
5th 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 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00122924%
Employer's proportionate share at MD		0.00267469%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(877)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,097)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,974)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 557
Changes of assumptions	$ 0	$ 290
Net difference between projected and actual earnings on investments	$ 606	$ 0
Changes in proportionate share	$ 0	$ 1,825
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 606	$ 2,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,066)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,640)
2nd Fiscal Year	(841)
3rd Fiscal Year	224
4th Fiscal Year	191
5th Fiscal Year	0
Thereafter	0
Total	$ (2,066)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00192417%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,921)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,165)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,567)
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:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,032)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,663)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 401
Changes of assumptions	$ 0	$ 208
Net difference between projected and actual earnings on investments	$ 436	$ 0
Changes in proportionate share	$ 0	$ 1,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 436	$ 2,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,135)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,423)
2nd Fiscal Year	(1,011)
3rd Fiscal Year	161
4th Fiscal Year	138
5th Fiscal Year	0
Thereafter	0
Total	$ (2,135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00024687%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(132)
o Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 56	$ 0
Changes in proportionate share	$ 0	$ 252
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56	$ 330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (274)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (182)
2nd Fiscal Year	(130)
3rd Fiscal Year	21
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ (274)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 12, 2021.