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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		34.07758935%
Employer's proportionate share at MD		34.38353258%
Employer's proportionate share of system NOL/(A) at prior MD	$	(121,089,658)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(125,900,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,444,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(135,730,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,571,706)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,525,546)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,097,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,160,772
Changes of assumptions	$ 0	$ 1,357,503
Net difference between projected and actual earnings on investments	$ 357,053	$ 0
Changes in proportionate share	$ 2,755,065	$ 535,279
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,112,118	$ 5,053,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,941,436)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,404,983)
2nd Fiscal Year	(4,858,015)
3rd Fiscal Year	4,652,840
4th Fiscal Year	1,668,722
5th Fiscal Year	0
Thereafter	0
Total	$ (1,941,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02118018%
Employer's proportionate share at MD		0.02065879%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,645)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68,762)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,551)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,755)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	108
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,647)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,899
Changes of assumptions	$ 0	$ 816
Net difference between projected and actual earnings on investments	$ 215	$ 0
Changes in proportionate share	$ 1,243	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,458	$ 2,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,422)
2nd Fiscal Year	(2,634)
3rd Fiscal Year	2,796
4th Fiscal Year	1,003
5th Fiscal Year	0
Thereafter	0
Total	$ (1,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		1.37249613%
Employer's proportionate share at MD		1.15838872%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,876,961)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,241,624)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,855,644)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,572,791)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(490,924)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	128,814
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(362,110)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 106,487
Changes of assumptions	$ 0	$ 45,735
Net difference between projected and actual earnings on investments	$ 12,029	$ 0
Changes in proportionate share	$ 374,603	$ 102,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 386,632	$ 254,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 132,090

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,825)
2nd Fiscal Year	(73,059)
3rd Fiscal Year	156,755
4th Fiscal Year	56,220
5th Fiscal Year	0
Thereafter	0
Total	$ 132,090

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04526657%
Employer's proportionate share at MD		0.04023189%
Employer's proportionate share of system NOL/(A) at prior MD	$	(160,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(147,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(133,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(158,817)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,050)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,873)
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)	**$**	**(25,923)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,698
Changes of assumptions	$ 0	$ 1,588
Net difference between projected and actual earnings on investments	$ 418	$ 0
Changes in proportionate share	$ 8,809	$ 7,047
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,227	$ 12,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,106)

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	$ (6,997)
2nd Fiscal Year	(3,507)
3rd Fiscal Year	5,444
4th Fiscal Year	1,953
5th Fiscal Year	0
Thereafter	0
Total	$ (3,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21231348%
Employer's proportionate share at MD		0.19224819%
Employer's proportionate share of system NOL/(A) at prior MD	$	(754,424)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(703,947)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(639,889)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(758,908)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,077)
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)	**$**	**(114,552)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,673
Changes of assumptions	$ 0	$ 7,590
Net difference between projected and actual earnings on investments	$ 1,996	$ 0
Changes in proportionate share	$ 35,106	$ 20,620
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,102	$ 45,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,781)

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	$ (25,755)
2nd Fiscal Year	(18,371)
3rd Fiscal Year	26,015
4th Fiscal Year	9,330
5th Fiscal Year	0
Thereafter	0
Total	$ (8,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01356301%
Employer's proportionate share at MD		0.00560795%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,194)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,534)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,138)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,165
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)	**$**	**18,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 516
Changes of assumptions	$ 0	$ 221
Net difference between projected and actual earnings on investments	$ 58	$ 0
Changes in proportionate share	$ 14,837	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,895	$ 737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,158

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,687
2nd Fiscal Year	2,440
3rd Fiscal Year	759
4th Fiscal Year	272
5th Fiscal Year	0
Thereafter	0
Total	$ 14,158

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.40801457%
Employer's proportionate share at MD		0.32075169%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,449,819)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,174,483)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,067,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,266,182)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(135,934)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(58,242)
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)	**$**	**(194,176)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,486
Changes of assumptions	$ 0	$ 12,664
Net difference between projected and actual earnings on investments	$ 3,331	$ 0
Changes in proportionate share	$ 152,675	$ 40,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 156,006	$ 82,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 73,307

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	$ 23,270
2nd Fiscal Year	(8,934)
3rd Fiscal Year	43,405
4th Fiscal Year	15,567
5th Fiscal Year	0
Thereafter	0
Total	$ 73,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03401470%
Employer's proportionate share at MD		0.04328601%
Employer's proportionate share of system NOL/(A) at prior MD	$	(120,866)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(158,499)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(144,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(170,873)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,345)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,511)
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)	**$**	**(26,856)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,979
Changes of assumptions	$ 0	$ 1,709
Net difference between projected and actual earnings on investments	$ 450	$ 0
Changes in proportionate share	$ 1,146	$ 16,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,596	$ 21,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,569)
2nd Fiscal Year	(9,703)
3rd Fiscal Year	5,858
4th Fiscal Year	2,101
5th Fiscal Year	0
Thereafter	0
Total	$ (20,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02513621%
Employer's proportionate share at MD		0.00390742%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,006)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,425)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,656)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	24,063
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**22,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 359
Changes of assumptions	$ 0	$ 154
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 37,142	$ 1,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,183	$ 2,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 35,100

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 26,348
2nd Fiscal Year	8,033
3rd Fiscal Year	529
4th Fiscal Year	190
5th Fiscal Year	0
Thereafter	0
Total	$ 35,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.75249958%
Employer's proportionate share at MD		0.74113257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,673,896)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,713,774)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,466,826)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,925,654)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(314,091)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(246,898)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(560,989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 68,130
Changes of assumptions	$ 0	$ 29,261
Net difference between projected and actual earnings on investments	$ 7,696	$ 0
Changes in proportionate share	$ 19,888	$ 22,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,584	$ 119,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,102)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (130,901)
2nd Fiscal Year	(97,461)
3rd Fiscal Year	100,291
4th Fiscal Year	35,969
5th Fiscal Year	0
Thereafter	0
Total	$ (92,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.77068487%
Employer's proportionate share at MD		0.65785312%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,738,514)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,408,833)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,189,634)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,596,904)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(278,797)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(58,189)
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)	**$**	**(336,986)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 60,474
Changes of assumptions	$ 0	$ 25,973
Net difference between projected and actual earnings on investments	$ 6,831	$ 0
Changes in proportionate share	$ 197,411	$ 56,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 204,242	$ 143,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60,825

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,097)
2nd Fiscal Year	(45,027)
3rd Fiscal Year	89,022
4th Fiscal Year	31,927
5th Fiscal Year	0
Thereafter	0
Total	$ 60,825

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		1.20673210%
Employer's proportionate share at MD		1.42976673%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,287,943)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,235,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,758,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,644,068)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(605,934)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(524,075)
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)	**$**	**(1,130,009)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 131,434
Changes of assumptions	$ 0	$ 56,449
Net difference between projected and actual earnings on investments	$ 14,847	$ 0
Changes in proportionate share	$ 0	$ 423,178
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,847	$ 611,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (596,214)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (572,158)
2nd Fiscal Year	(286,925)
3rd Fiscal Year	193,479
4th Fiscal Year	69,390
5th Fiscal Year	0
Thereafter	0
Total	$ (596,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01961257%
Employer's proportionate share at MD		0.00176318%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,690)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,456)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,869)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,960)

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)	$	28,601
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**27,854**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 162
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 31,426	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,444	$ 232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 31,212

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,925
2nd Fiscal Year	6,963
3rd Fiscal Year	239
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ 31,212

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13140318%
Employer's proportionate share at MD		0.15594008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(466,922)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(570,999)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(519,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(615,580)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,087)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,308)
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)	**$**	**(104,395)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,335
Changes of assumptions	$ 0	$ 6,157
Net difference between projected and actual earnings on investments	$ 1,619	$ 0
Changes in proportionate share	$ 0	$ 49,139
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,619	$ 69,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68,012)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,302)
2nd Fiscal Year	(31,379)
3rd Fiscal Year	21,102
4th Fiscal Year	7,568
5th Fiscal Year	0
Thereafter	0
Total	$ (68,012)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.40318606%
Employer's proportionate share at MD		0.35697985%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,432,662)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,307,138)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,188,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,409,194)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(151,288)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(105,014)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(256,302)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,816
Changes of assumptions	$ 0	$ 14,094
Net difference between projected and actual earnings on investments	$ 3,707	$ 0
Changes in proportionate share	$ 80,842	$ 35,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 84,549	$ 82,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,299

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,833)
2nd Fiscal Year	(30,500)
3rd Fiscal Year	48,307
4th Fiscal Year	17,325
5th Fiscal Year	0
Thereafter	0
Total	$ 2,299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21314122%
Employer's proportionate share at MD		0.12172806%
Employer's proportionate share of system NOL/(A) at prior MD	$	(757,366)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(445,727)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(405,166)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(480,527)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,588)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	98,399
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)	**$**	**46,811**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,190
Changes of assumptions	$ 0	$ 4,806
Net difference between projected and actual earnings on investments	$ 1,264	$ 0
Changes in proportionate share	$ 159,936	$ 1,825
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 161,200	$ 17,821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 143,379

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	$ 100,852
2nd Fiscal Year	20,146
3rd Fiscal Year	16,472
4th Fiscal Year	5,908
5th Fiscal Year	0
Thereafter	0
Total	$ 143,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02773004%
Employer's proportionate share at MD		0.03105691%
Employer's proportionate share of system NOL/(A) at prior MD	$	(98,535)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(113,720)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(122,599)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,162)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,715)
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)	**$**	**(18,877)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,855
Changes of assumptions	$ 0	$ 1,226
Net difference between projected and actual earnings on investments	$ 323	$ 0
Changes in proportionate share	$ 910	$ 5,821
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,233	$ 9,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,669)

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	$ (8,760)
2nd Fiscal Year	(5,619)
3rd Fiscal Year	4,203
4th Fiscal Year	1,507
5th Fiscal Year	0
Thereafter	0
Total	$ (8,669)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07191670%
Employer's proportionate share at MD		0.08383865%
Employer's proportionate share of system NOL/(A) at prior MD	$	(255,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(306,989)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(279,053)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(330,957)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,531)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,515)
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)	**$**	**(40,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,707
Changes of assumptions	$ 0	$ 3,310
Net difference between projected and actual earnings on investments	$ 871	$ 0
Changes in proportionate share	$ 2,914	$ 20,859
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,785	$ 31,876
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	$ (27,147)
2nd Fiscal Year	(16,358)
3rd Fiscal Year	11,345
4th Fiscal Year	4,069
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12123530%
Employer's proportionate share at MD		0.13575493%
Employer's proportionate share of system NOL/(A) at prior MD	$	(430,792)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(497,088)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(451,854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(535,899)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(57,533)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,733)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(63,266)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,480
Changes of assumptions	$ 0	$ 5,360
Net difference between projected and actual earnings on investments	$ 1,410	$ 0
Changes in proportionate share	$ 3,383	$ 25,403
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,793	$ 43,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,450)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,854)
2nd Fiscal Year	(24,555)
3rd Fiscal Year	18,371
4th Fiscal Year	6,589
5th Fiscal Year	0
Thereafter	0
Total	$ (38,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05282354%
Employer's proportionate share at MD		0.04313499%
Employer's proportionate share of system NOL/(A) at prior MD	$	(187,701)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(157,946)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,573)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(170,277)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,281)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,261
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,020)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,965
Changes of assumptions	$ 0	$ 1,703
Net difference between projected and actual earnings on investments	$ 448	$ 0
Changes in proportionate share	$ 16,951	$ 6,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,399	$ 11,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,516

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	$ (386)
2nd Fiscal Year	(2,029)
3rd Fiscal Year	5,837
4th Fiscal Year	2,093
5th Fiscal Year	0
Thereafter	0
Total	$ 5,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04093145%
Employer's proportionate share at MD		0.04837309%
Employer's proportionate share of system NOL/(A) at prior MD	$	(145,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(177,126)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(161,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(190,955)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,500)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,861)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(33,361)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,447
Changes of assumptions	$ 0	$ 1,910
Net difference between projected and actual earnings on investments	$ 502	$ 0
Changes in proportionate share	$ 0	$ 13,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 502	$ 20,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,640)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,867)
2nd Fiscal Year	(9,666)
3rd Fiscal Year	6,546
4th Fiscal Year	2,348
5th Fiscal Year	0
Thereafter	0
Total	$ (19,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02090888%
Employer's proportionate share at MD		0.02515300%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,102)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,721)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(99,293)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,660)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,465)
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)	**$**	**(21,125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,312
Changes of assumptions	$ 0	$ 993
Net difference between projected and actual earnings on investments	$ 261	$ 0
Changes in proportionate share	$ 0	$ 7,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 261	$ 11,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,265)
2nd Fiscal Year	(5,177)
3rd Fiscal Year	3,404
4th Fiscal Year	1,221
5th Fiscal Year	0
Thereafter	0
Total	$ (10,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.46620678%
Employer's proportionate share at MD		0.55595159%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,656,597)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,035,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,850,460)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,194,644)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(235,612)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,885)
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)	**$**	**(258,497)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51,107
Changes of assumptions	$ 0	$ 21,950
Net difference between projected and actual earnings on investments	$ 5,773	$ 0
Changes in proportionate share	$ 34,544	$ 157,018
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,317	$ 230,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (189,758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (179,184)
2nd Fiscal Year	(112,788)
3rd Fiscal Year	75,232
4th Fiscal Year	26,982
5th Fiscal Year	0
Thereafter	0
Total	$ (189,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07881392%
Employer's proportionate share at MD		0.08837775%
Employer's proportionate share of system NOL/(A) at prior MD	$	(280,054)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(323,609)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(294,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(348,875)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,454)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,659)
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)	**$**	**(68,113)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,124
Changes of assumptions	$ 0	$ 3,489
Net difference between projected and actual earnings on investments	$ 918	$ 0
Changes in proportionate share	$ 0	$ 19,524
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 918	$ 31,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (30,219)

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	$ (30,438)
2nd Fiscal Year	(16,030)
3rd Fiscal Year	11,959
4th Fiscal Year	4,289
5th Fiscal Year	0
Thereafter	0
Total	$ (30,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12868163%
Employer's proportionate share at MD		0.10131755%
Employer's proportionate share of system NOL/(A) at prior MD	$	(457,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(370,990)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(337,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(399,956)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(42,938)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	60,253
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)	**$**	**17,315**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,314
Changes of assumptions	$ 0	$ 4,000
Net difference between projected and actual earnings on investments	$ 1,052	$ 0
Changes in proportionate share	$ 47,876	$ 9,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48,928	$ 22,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,044

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,320
2nd Fiscal Year	(2,903)
3rd Fiscal Year	13,710
4th Fiscal Year	4,917
5th Fiscal Year	0
Thereafter	0
Total	$ 26,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12678049%
Employer's proportionate share at MD		0.15392115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(450,496)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(563,607)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(512,320)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(607,611)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65,232)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,134)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(82,366)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,149
Changes of assumptions	$ 0	$ 6,077
Net difference between projected and actual earnings on investments	$ 1,598	$ 0
Changes in proportionate share	$ 6,480	$ 47,485
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,078	$ 67,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (59,633)

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	$ (55,780)
2nd Fiscal Year	(32,152)
3rd Fiscal Year	20,829
4th Fiscal Year	7,470
5th Fiscal Year	0
Thereafter	0
Total	$ (59,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		3.60374458%
Employer's proportionate share at MD		2.44771600%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,805,372)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,962,700)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,147,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,662,468)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,037,340)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,285,582
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)	**$**	**4,248,242**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 225,011
Changes of assumptions	$ 0	$ 96,639
Net difference between projected and actual earnings on investments	$ 25,418	$ 0
Changes in proportionate share	$ 2,022,589	$ 500,422
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,048,007	$ 822,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,225,935

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	$ 646,203
2nd Fiscal Year	129,709
3rd Fiscal Year	331,229
4th Fiscal Year	118,794
5th Fiscal Year	0
Thereafter	0
Total	$ 1,225,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06148687%
Employer's proportionate share at MD		0.05819612%
Employer's proportionate share of system NOL/(A) at prior MD	$	(218,484)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(213,094)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(193,703)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(229,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,663)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,960
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)	**$**	**(16,703)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,350
Changes of assumptions	$ 0	$ 2,298
Net difference between projected and actual earnings on investments	$ 604	$ 0
Changes in proportionate share	$ 6,238	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,842	$ 7,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (806)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,820)
2nd Fiscal Year	(6,684)
3rd Fiscal Year	7,875
4th Fiscal Year	2,824
5th Fiscal Year	0
Thereafter	0
Total	$ (806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.50050214%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,778,460)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	338,046
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)	**$**	**338,046**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 875,679	$ 160,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 875,679	$ 160,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 715,229

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 513,149
2nd Fiscal Year	202,080
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 715,229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18806927%
Employer's proportionate share at MD		0.20404947%
Employer's proportionate share of system NOL/(A) at prior MD	$	(668,276)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(747,159)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(679,169)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(805,494)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,476)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(117,191)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(203,667)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,758
Changes of assumptions	$ 0	$ 8,056
Net difference between projected and actual earnings on investments	$ 2,119	$ 0
Changes in proportionate share	$ 0	$ 57,855
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,119	$ 84,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,550)

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	$ (85,516)
2nd Fiscal Year	(34,549)
3rd Fiscal Year	27,612
4th Fiscal Year	9,903
5th Fiscal Year	0
Thereafter	0
Total	$ (82,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03084858%
Employer's proportionate share at MD		0.01994622%
Employer's proportionate share of system NOL/(A) at prior MD	$	(109,616)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,036)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,739)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,453)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,587
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)	**$**	**134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,834
Changes of assumptions	$ 0	$ 788
Net difference between projected and actual earnings on investments	$ 207	$ 0
Changes in proportionate share	$ 19,074	$ 3,845
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,281	$ 6,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,814

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	$ 7,493
2nd Fiscal Year	1,654
3rd Fiscal Year	2,699
4th Fiscal Year	968
5th Fiscal Year	0
Thereafter	0
Total	$ 12,814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02090074%
Employer's proportionate share at MD		0.02079765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(76,154)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,100)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,814)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,629)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,443)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,912
Changes of assumptions	$ 0	$ 821
Net difference between projected and actual earnings on investments	$ 216	$ 0
Changes in proportionate share	$ 180	$ 4,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 396	$ 7,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,632)

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	$ (7,633)
2nd Fiscal Year	(2,823)
3rd Fiscal Year	2,814
4th Fiscal Year	1,009
5th Fiscal Year	0
Thereafter	0
Total	$ (6,632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00235832%
Employer's proportionate share at MD		0.00534564%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,380)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,574)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,102)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,900)
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)	**$**	**(8,165)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 491
Changes of assumptions	$ 0	$ 211
Net difference between projected and actual earnings on investments	$ 56	$ 0
Changes in proportionate share	$ 0	$ 6,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56	$ 6,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,797)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,838)
2nd Fiscal Year	(1,943)
3rd Fiscal Year	723
4th Fiscal Year	259
5th Fiscal Year	0
Thereafter	0
Total	$ (6,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2053: Community Counseling Solutions

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00150976%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,528)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,025)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(640)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,032)
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)	**$**	**(2,672)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	139
Changes of assumptions	$	0	$	60
Net difference between projected and actual earnings on investments	$	16	$	0
Changes in proportionate share	$	0	$	2,642
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	16	$	2,841
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,825)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,284)
2nd Fiscal Year	(818)
3rd Fiscal Year	204
4th Fiscal Year	73
5th Fiscal Year	0
Thereafter	0
Total	$ (2,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.77508507%
Employer's proportionate share at MD		1.29631641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,754,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,746,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,314,730)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,117,267)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(549,378)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(985,340)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,534,718)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119,166
Changes of assumptions	$ 0	$ 51,180
Net difference between projected and actual earnings on investments	$ 13,461	$ 0
Changes in proportionate share	$ 0	$ 962,577
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,461	$ 1,132,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,119,462)

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	$ (968,848)
2nd Fiscal Year	(388,947)
3rd Fiscal Year	175,420
4th Fiscal Year	62,914
5th Fiscal Year	0
Thereafter	0
Total	$ (1,119,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08950651%
Employer's proportionate share at MD		0.10304098%
Employer's proportionate share of system NOL/(A) at prior MD	$	(318,048)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(377,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(342,967)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(406,759)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,669)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,114)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,472
Changes of assumptions	$ 0	$ 4,068
Net difference between projected and actual earnings on investments	$ 1,070	$ 0
Changes in proportionate share	$ 2,589	$ 23,680
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,659	$ 37,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,561)

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	$ (32,854)
2nd Fiscal Year	(19,652)
3rd Fiscal Year	13,944
4th Fiscal Year	5,001
5th Fiscal Year	0
Thereafter	0
Total	$ (33,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.85736693%
Employer's proportionate share at MD		0.90289520%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,046,526)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,306,094)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,005,245)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,564,219)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(382,646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(223,201)
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)	**$**	**(605,847)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 83,000
Changes of assumptions	$ 0	$ 35,647
Net difference between projected and actual earnings on investments	$ 9,376	$ 0
Changes in proportionate share	$ 0	$ 87,826
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,376	$ 206,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (197,097)

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	$ (220,390)
2nd Fiscal Year	(142,708)
3rd Fiscal Year	122,181
4th Fiscal Year	43,820
5th Fiscal Year	0
Thereafter	0
Total	$ (197,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.36065406%
Employer's proportionate share at MD		0.36739294%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,281,531)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,345,267)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,222,851)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,450,300)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155,701)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(69,327)
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)	**$**	**(225,028)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,773
Changes of assumptions	$ 0	$ 14,505
Net difference between projected and actual earnings on investments	$ 3,815	$ 0
Changes in proportionate share	$ 0	$ 15,899
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,815	$ 64,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (60,362)

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	$ (74,600)
2nd Fiscal Year	(53,309)
3rd Fiscal Year	49,716
4th Fiscal Year	17,831
5th Fiscal Year	0
Thereafter	0
Total	$ (60,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23828678%
Employer's proportionate share at MD		0.29884732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(846,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,094,277)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(994,700)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,179,713)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,651)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(47,968)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(174,619)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,472
Changes of assumptions	$ 0	$ 11,799
Net difference between projected and actual earnings on investments	$ 3,103	$ 0
Changes in proportionate share	$ 19,712	$ 105,957
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,815	$ 145,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (122,413)

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	$ (111,755)
2nd Fiscal Year	(65,602)
3rd Fiscal Year	40,441
4th Fiscal Year	14,504
5th Fiscal Year	0
Thereafter	0
Total	$ (122,413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15065822%
Employer's proportionate share at MD		0.13783512%
Employer's proportionate share of system NOL/(A) at prior MD	$	(535,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(504,705)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(458,778)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(544,110)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,414)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,338
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,076)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,671
Changes of assumptions	$ 0	$ 5,442
Net difference between projected and actual earnings on investments	$ 1,431	$ 0
Changes in proportionate share	$ 47,112	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48,543	$ 18,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,430

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,891
2nd Fiscal Year	(13,802)
3rd Fiscal Year	18,652
4th Fiscal Year	6,689
5th Fiscal Year	0
Thereafter	0
Total	$ 30,430

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09768662%
Employer's proportionate share at MD		0.05467303%
Employer's proportionate share of system NOL/(A) at prior MD	$	(347,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(200,194)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(181,977)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(215,824)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,170)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,314)
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)	**$**	**(25,484)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,026
Changes of assumptions	$ 0	$ 2,159
Net difference between projected and actual earnings on investments	$ 568	$ 0
Changes in proportionate share	$ 75,256	$ 24,895
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 75,824	$ 32,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,744

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	$ 23,855
2nd Fiscal Year	9,838
3rd Fiscal Year	7,398
4th Fiscal Year	2,653
5th Fiscal Year	0
Thereafter	0
Total	$ 43,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.38103132%
Employer's proportionate share at MD		0.39578380%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,353,938)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,449,225)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,317,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,562,374)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(167,733)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(46,941)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(214,674)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,383
Changes of assumptions	$ 0	$ 15,626
Net difference between projected and actual earnings on investments	$ 4,110	$ 0
Changes in proportionate share	$ 0	$ 52,256
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,110	$ 104,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (100,155)

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	$ (112,467)
2nd Fiscal Year	(60,455)
3rd Fiscal Year	53,558
4th Fiscal Year	19,208
5th Fiscal Year	0
Thereafter	0
Total	$ (100,155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37373670%
Employer's proportionate share at MD		0.39994885%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,328,018)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,464,476)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,331,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,578,816)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(169,498)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,926)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(199,424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,766
Changes of assumptions	$ 0	$ 15,790
Net difference between projected and actual earnings on investments	$ 4,153	$ 0
Changes in proportionate share	$ 37,753	$ 45,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,906	$ 98,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,511)

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	$ (64,388)
2nd Fiscal Year	(65,656)
3rd Fiscal Year	54,122
4th Fiscal Year	19,411
5th Fiscal Year	0
Thereafter	0
Total	$ (56,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05099440%
Employer's proportionate share at MD		0.03632587%
Employer's proportionate share of system NOL/(A) at prior MD	$	(181,201)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,013)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(120,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(143,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,395)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,299
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)	**$**	**904**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,339
Changes of assumptions	$ 0	$ 1,434
Net difference between projected and actual earnings on investments	$ 377	$ 0
Changes in proportionate share	$ 28,445	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,822	$ 4,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,049

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	$ 16,449
2nd Fiscal Year	921
3rd Fiscal Year	4,916
4th Fiscal Year	1,763
5th Fiscal Year	0
Thereafter	0
Total	$ 24,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00907617%
Employer's proportionate share at MD		0.00877288%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,200)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,631)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,718)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,874
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 806
Changes of assumptions	$ 0	$ 346
Net difference between projected and actual earnings on investments	$ 91	$ 0
Changes in proportionate share	$ 4,018	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,109	$ 1,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,957

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,428
2nd Fiscal Year	(1,085)
3rd Fiscal Year	1,187
4th Fiscal Year	426
5th Fiscal Year	0
Thereafter	0
Total	$ 2,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		1.02708618%
Employer's proportionate share at MD		1.03665037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,649,598)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,795,860)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,450,443)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,092,224)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(439,331)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(216,952)
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)	**$**	**(656,283)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 95,296
Changes of assumptions	$ 0	$ 40,928
Net difference between projected and actual earnings on investments	$ 10,765	$ 0
Changes in proportionate share	$ 0	$ 41,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,765	$ 177,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (166,780)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (210,769)
2nd Fiscal Year	(146,604)
3rd Fiscal Year	140,281
4th Fiscal Year	50,311
5th Fiscal Year	0
Thereafter	0
Total	$ (166,780)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01009914%
Employer's proportionate share at MD		0.01381507%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,886)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(45,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,536)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,855)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,989)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,844)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,270
Changes of assumptions	$ 0	$ 545
Net difference between projected and actual earnings on investments	$ 143	$ 0
Changes in proportionate share	$ 0	$ 8,952
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 143	$ 10,767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,624)

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	$ (9,762)
2nd Fiscal Year	(3,402)
3rd Fiscal Year	1,869
4th Fiscal Year	670
5th Fiscal Year	0
Thereafter	0
Total	$ (10,624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10872658%
Employer's proportionate share at MD		0.11339656%
Employer's proportionate share of system NOL/(A) at prior MD	$	(386,344)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(415,219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(377,435)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(447,638)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,057)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,556
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)	**$**	**(46,501)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,424
Changes of assumptions	$ 0	$ 4,477
Net difference between projected and actual earnings on investments	$ 1,178	$ 0
Changes in proportionate share	$ 20,044	$ 8,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,222	$ 23,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,850)

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	$ (5,199)
2nd Fiscal Year	(17,500)
3rd Fiscal Year	15,345
4th Fiscal Year	5,503
5th Fiscal Year	0
Thereafter	0
Total	$ (1,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37045099%
Employer's proportionate share at MD		0.42665650%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,316,343)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,562,270)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,420,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,684,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(180,817)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(87,692)
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)	**$**	**(268,509)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,221
Changes of assumptions	$ 0	$ 16,845
Net difference between projected and actual earnings on investments	$ 4,431	$ 0
Changes in proportionate share	$ 22,609	$ 98,338
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,040	$ 154,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (127,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (124,364)
2nd Fiscal Year	(81,443)
3rd Fiscal Year	57,736
4th Fiscal Year	20,707
5th Fiscal Year	0
Thereafter	0
Total	$ (127,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.48791980%
Employer's proportionate share at MD		0.57162943%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,733,751)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,093,112)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,902,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,256,533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(242,256)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(53,908)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(296,164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52,548
Changes of assumptions	$ 0	$ 22,569
Net difference between projected and actual earnings on investments	$ 5,936	$ 0
Changes in proportionate share	$ 22,900	$ 146,459
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,836	$ 221,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (192,740)

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	$ (185,326)
2nd Fiscal Year	(112,510)
3rd Fiscal Year	77,354
4th Fiscal Year	27,743
5th Fiscal Year	0
Thereafter	0
Total	$ (192,740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09667870%
Employer's proportionate share at MD		0.07877962%
Employer's proportionate share of system NOL/(A) at prior MD	$	(343,533)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(288,464)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(262,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(310,986)

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)	$	74,044
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)	**$**	**40,657**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,242
Changes of assumptions	$ 0	$ 3,110
Net difference between projected and actual earnings on investments	$ 818	$ 0
Changes in proportionate share	$ 71,443	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72,261	$ 10,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 61,909

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	$ 51,046
2nd Fiscal Year	(3,622)
3rd Fiscal Year	10,661
4th Fiscal Year	3,823
5th Fiscal Year	0
Thereafter	0
Total	$ 61,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03356362%
Employer's proportionate share at MD		0.03776784%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,263)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(138,293)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(125,709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(149,090)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,006)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,763)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,472
Changes of assumptions	$ 0	$ 1,491
Net difference between projected and actual earnings on investments	$ 392	$ 0
Changes in proportionate share	$ 0	$ 12,000
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 392	$ 16,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,616)
2nd Fiscal Year	(6,898)
3rd Fiscal Year	5,111
4th Fiscal Year	1,833
5th Fiscal Year	0
Thereafter	0
Total	$ (16,571)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14821895%
Employer's proportionate share at MD		0.15711366%
Employer's proportionate share of system NOL/(A) at prior MD	$	(526,674)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(575,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(522,946)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(620,213)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,585)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,659)
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)	**$**	**(85,244)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,443
Changes of assumptions	$ 0	$ 6,203
Net difference between projected and actual earnings on investments	$ 1,632	$ 0
Changes in proportionate share	$ 0	$ 17,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,632	$ 37,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,024)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,686)
2nd Fiscal Year	(25,225)
3rd Fiscal Year	21,261
4th Fiscal Year	7,625
5th Fiscal Year	0
Thereafter	0
Total	$ (36,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23434377%
Employer's proportionate share at MD		0.25270263%
Employer's proportionate share of system NOL/(A) at prior MD	$	(832,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(925,311)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(841,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(997,555)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(107,095)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,200
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)	**$**	**(95,895)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,230
Changes of assumptions	$ 0	$ 9,977
Net difference between projected and actual earnings on investments	$ 2,624	$ 0
Changes in proportionate share	$ 24,511	$ 32,121
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,135	$ 65,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,193)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,444)
2nd Fiscal Year	(42,209)
3rd Fiscal Year	34,196
4th Fiscal Year	12,264
5th Fiscal Year	0
Thereafter	0
Total	$ (38,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		3.88981286%
Employer's proportionate share at MD		2.89837623%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,821,873)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,612,864)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,647,113)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,441,469)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,228,329)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(621,577)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,849,906)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 266,439
Changes of assumptions	$ 0	$ 114,431
Net difference between projected and actual earnings on investments	$ 30,098	$ 0
Changes in proportionate share	$ 1,734,619	$ 592,931
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,764,717	$ 973,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 790,916

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	$ 256,836
2nd Fiscal Year	1,201
3rd Fiscal Year	392,213
4th Fiscal Year	140,666
5th Fiscal Year	0
Thereafter	0
Total	$ 790,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08139555%
Employer's proportionate share at MD		0.06709009%
Employer's proportionate share of system NOL/(A) at prior MD	$	(289,227)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(245,661)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(223,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(264,841)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,433)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	24,669
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,764)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,167
Changes of assumptions	$ 0	$ 2,649
Net difference between projected and actual earnings on investments	$ 697	$ 0
Changes in proportionate share	$ 29,159	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,856	$ 8,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,040

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,168
2nd Fiscal Year	(3,463)
3rd Fiscal Year	9,079
4th Fiscal Year	3,256
5th Fiscal Year	0
Thereafter	0
Total	$ 21,040

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03910800%
Employer's proportionate share at MD		0.04455124%
Employer's proportionate share of system NOL/(A) at prior MD	$	(138,964)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(163,131)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(148,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(175,868)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,881)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,717)
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)	**$**	**(27,598)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,095
Changes of assumptions	$ 0	$ 1,759
Net difference between projected and actual earnings on investments	$ 463	$ 0
Changes in proportionate share	$ 0	$ 11,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 463	$ 16,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,476)

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	$ (16,336)
2nd Fiscal Year	(8,332)
3rd Fiscal Year	6,029
4th Fiscal Year	2,162
5th Fiscal Year	0
Thereafter	0
Total	$ (16,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00186941%
Employer's proportionate share at MD		0.00008884%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,643)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(325)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(296)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(351)
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)	$	2,856
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,818**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8
Changes of assumptions	$ 0	$ 4
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 3,182	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,183	$ 12
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,171

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	$ 2,449
2nd Fiscal Year	706
3rd Fiscal Year	12
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ 3,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06823360%
Employer's proportionate share at MD		0.05224217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(242,458)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(191,293)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(173,886)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(206,228)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,140)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,954
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)	**$**	**(12,186)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,802
Changes of assumptions	$ 0	$ 2,063
Net difference between projected and actual earnings on investments	$ 543	$ 0
Changes in proportionate share	$ 27,979	$ 2,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,522	$ 9,400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,253
2nd Fiscal Year	(737)
3rd Fiscal Year	7,070
4th Fiscal Year	2,535
5th Fiscal Year	0
Thereafter	0
Total	$ 19,122

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03474563%
Employer's proportionate share at MD		0.02078830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,463)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(76,120)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,063)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,810)
▪ 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)	**$**	**(5,794)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,911
Changes of assumptions	$ 0	$ 821
Net difference between projected and actual earnings on investments	$ 216	$ 0
Changes in proportionate share	$ 24,420	$ 3,719
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,636	$ 6,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,185

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	$ 11,590
2nd Fiscal Year	2,774
3rd Fiscal Year	2,813
4th Fiscal Year	1,009
5th Fiscal Year	0
Thereafter	0
Total	$ 18,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01533399%
Employer's proportionate share at MD		0.00830999%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,428)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,659)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,522)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,659
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)	**$**	**4,137**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 764
Changes of assumptions	$ 0	$ 328
Net difference between projected and actual earnings on investments	$ 86	$ 0
Changes in proportionate share	$ 12,289	$ 1,353
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,375	$ 2,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,930

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	$ 6,711
2nd Fiscal Year	1,692
3rd Fiscal Year	1,125
4th Fiscal Year	403
5th Fiscal Year	0
Thereafter	0
Total	$ 9,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00730845%
Employer's proportionate share at MD		0.00716867%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,969)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,249)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,299)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,038)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,265
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(773)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 659
Changes of assumptions	$ 0	$ 283
Net difference between projected and actual earnings on investments	$ 74	$ 0
Changes in proportionate share	$ 1,362	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,436	$ 942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 494

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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	(930)
3rd Fiscal Year	970
4th Fiscal Year	348
5th Fiscal Year	0
Thereafter	0
Total	$ 494

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00209475%
Employer's proportionate share at MD		0.00172110%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,443)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,302)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,729)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,794)

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)	$	1,017
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**288**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 158
Changes of assumptions	$ 0	$ 68
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 848	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 866	$ 226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 640

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 409
2nd Fiscal Year	(86)
3rd Fiscal Year	233
4th Fiscal Year	84
5th Fiscal Year	0
Thereafter	0
Total	$ 640

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.36803328%
Employer's proportionate share at MD		0.47481638%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,307,752)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,738,615)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,580,405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,874,359)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(201,227)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(328,171)
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)	**$**	**(529,398)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,648
Changes of assumptions	$ 0	$ 18,746
Net difference between projected and actual earnings on investments	$ 4,931	$ 0
Changes in proportionate share	$ 0	$ 236,833
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,931	$ 299,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (294,296)

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	$ (273,100)
2nd Fiscal Year	(108,495)
3rd Fiscal Year	64,253
4th Fiscal Year	23,044
5th Fiscal Year	0
Thereafter	0
Total	$ (294,296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04329466%
Employer's proportionate share at MD		0.04208064%
Employer's proportionate share of system NOL/(A) at prior MD	$	(153,841)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(154,085)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(140,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(166,115)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,834)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,201)
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)	**$**	**(25,035)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,868
Changes of assumptions	$ 0	$ 1,661
Net difference between projected and actual earnings on investments	$ 437	$ 0
Changes in proportionate share	$ 2,124	$ 1,933
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,561	$ 7,462
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	$ (7,334)
2nd Fiscal Year	(5,304)
3rd Fiscal Year	5,694
4th Fiscal Year	2,042
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04647706%
Employer's proportionate share at MD		0.05264147%
Employer's proportionate share of system NOL/(A) at prior MD	$	(165,149)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(192,755)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(175,215)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(207,805)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,309)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,055)
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)	**$**	**(45,364)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,839
Changes of assumptions	$ 0	$ 2,078
Net difference between projected and actual earnings on investments	$ 547	$ 0
Changes in proportionate share	$ 121	$ 10,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 668	$ 17,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,034)

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	$ (16,977)
2nd Fiscal Year	(9,737)
3rd Fiscal Year	7,124
4th Fiscal Year	2,555
5th Fiscal Year	0
Thereafter	0
Total	$ (17,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01111683%
Employer's proportionate share at MD		0.00907866%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,502)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,243)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,218)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,838)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,848)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,085
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,763)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 835
Changes of assumptions	$ 0	$ 358
Net difference between projected and actual earnings on investments	$ 94	$ 0
Changes in proportionate share	$ 4,533	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,627	$ 1,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,434

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	$ 2,192
2nd Fiscal Year	(427)
3rd Fiscal Year	1,229
4th Fiscal Year	441
5th Fiscal Year	0
Thereafter	0
Total	$ 3,434

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05895568%
Employer's proportionate share at MD		0.06129091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(209,490)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(224,426)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(204,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(241,949)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,975)
▪ 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)	**$**	**(21,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,634
Changes of assumptions	$ 0	$ 2,420
Net difference between projected and actual earnings on investments	$ 636	$ 0
Changes in proportionate share	$ 0	$ 9,094
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 636	$ 17,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,398)
2nd Fiscal Year	(9,383)
3rd Fiscal Year	8,294
4th Fiscal Year	2,975
5th Fiscal Year	0
Thereafter	0
Total	$ (16,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06926958%
Employer's proportionate share at MD		0.07644181%
Employer's proportionate share of system NOL/(A) at prior MD	$	(246,139)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(279,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(254,433)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(301,757)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,396)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,406)
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)	**$**	**(57,802)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,027
Changes of assumptions	$ 0	$ 3,018
Net difference between projected and actual earnings on investments	$ 794	$ 0
Changes in proportionate share	$ 0	$ 14,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 794	$ 24,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,036)

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	$ (24,670)
2nd Fiscal Year	(13,421)
3rd Fiscal Year	10,344
4th Fiscal Year	3,710
5th Fiscal Year	0
Thereafter	0
Total	$ (24,036)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00111734%
Employer's proportionate share at MD		0.00083740%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,970)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,066)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,306)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(355)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(358)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77
Changes of assumptions	$ 0	$ 33
Net difference between projected and actual earnings on investments	$ 9	$ 0
Changes in proportionate share	$ 490	$ 13
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 499	$ 123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 224
2nd Fiscal Year	(2)
3rd Fiscal Year	113
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143663%
Employer's proportionate share at MD		0.00085237%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,105)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,121)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,365)

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)	$	1,419
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,058**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 78
Changes of assumptions	$ 0	$ 34
Net difference between projected and actual earnings on investments	$ 9	$ 0
Changes in proportionate share	$ 1,022	$ 243
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,031	$ 355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 676

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 400
2nd Fiscal Year	119
3rd Fiscal Year	115
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 676

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03271026%
Employer's proportionate share at MD		0.01108918%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116,231)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,775)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,700)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,847
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**23,147**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,019
Changes of assumptions	$ 0	$ 438
Net difference between projected and actual earnings on investments	$ 115	$ 0
Changes in proportionate share	$ 37,828	$ 3,266
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,943	$ 4,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,220

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	$ 23,979
2nd Fiscal Year	7,202
3rd Fiscal Year	1,501
4th Fiscal Year	538
5th Fiscal Year	0
Thereafter	0
Total	$ 33,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00151310%
Employer's proportionate share at MD		0.00192589%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,377)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,052)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,603)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(816)
▪ 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)	**$**	**(2,327)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 177
Changes of assumptions	$ 0	$ 76
Net difference between projected and actual earnings on investments	$ 20	$ 0
Changes in proportionate share	$ 0	$ 1,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20	$ 1,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,724)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,646)
2nd Fiscal Year	(432)
3rd Fiscal Year	261
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ (1,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10320904%
Employer's proportionate share at MD		0.07851966%
Employer's proportionate share of system NOL/(A) at prior MD	$	(366,738)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(287,512)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(261,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(309,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,653
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,624)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,218
Changes of assumptions	$ 0	$ 3,100
Net difference between projected and actual earnings on investments	$ 815	$ 0
Changes in proportionate share	$ 43,197	$ 7,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44,012	$ 17,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,140

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,547
2nd Fiscal Year	(843)
3rd Fiscal Year	10,625
4th Fiscal Year	3,811
5th Fiscal Year	0
Thereafter	0
Total	$ 26,140

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00178847%
Employer's proportionate share at MD		0.00125634%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,355)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,182)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,959)

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)	$	1,457
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)	**$**	**925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 13	$ 0
Changes in proportionate share	$ 931	$ 56
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 944	$ 221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 451
2nd Fiscal Year	41
3rd Fiscal Year	170
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ 723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02232965%
Employer's proportionate share at MD		0.02569350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(79,345)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(94,081)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,426)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,889)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,894)
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)	**$**	**(16,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,362
Changes of assumptions	$ 0	$ 1,014
Net difference between projected and actual earnings on investments	$ 267	$ 0
Changes in proportionate share	$ 0	$ 6,057
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 267	$ 9,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,993)
2nd Fiscal Year	(4,897)
3rd Fiscal Year	3,477
4th Fiscal Year	1,247
5th Fiscal Year	0
Thereafter	0
Total	$ (9,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05484183%
Employer's proportionate share at MD		0.05731008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(194,872)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(209,850)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(190,754)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(226,234)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,288)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,299
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)	**$**	**(17,989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,268
Changes of assumptions	$ 0	$ 2,263
Net difference between projected and actual earnings on investments	$ 595	$ 0
Changes in proportionate share	$ 5,422	$ 4,319
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,017	$ 11,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,833)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,481)
2nd Fiscal Year	(8,888)
3rd Fiscal Year	7,755
4th Fiscal Year	2,781
5th Fiscal Year	0
Thereafter	0
Total	$ (5,833)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10894866%
Employer's proportionate share at MD		0.07890961%
Employer's proportionate share of system NOL/(A) at prior MD	$	(387,133)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(288,940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(262,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(311,499)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,442)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,459
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,254
Changes of assumptions	$ 0	$ 3,115
Net difference between projected and actual earnings on investments	$ 819	$ 0
Changes in proportionate share	$ 52,556	$ 23,512
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 53,375	$ 33,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,494

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,724
2nd Fiscal Year	1,262
3rd Fiscal Year	10,678
4th Fiscal Year	3,830
5th Fiscal Year	0
Thereafter	0
Total	$ 19,494

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.27571044%
Employer's proportionate share at MD		0.26050765%
Employer's proportionate share of system NOL/(A) at prior MD	$	(979,696)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(953,890)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(867,088)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,028,366)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(110,403)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,818
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(96,585)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,948
Changes of assumptions	$ 0	$ 10,285
Net difference between projected and actual earnings on investments	$ 2,705	$ 0
Changes in proportionate share	$ 27,041	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,746	$ 34,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,487)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,649)
2nd Fiscal Year	(29,733)
3rd Fiscal Year	35,252
4th Fiscal Year	12,643
5th Fiscal Year	0
Thereafter	0
Total	$ (4,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02828891%
Employer's proportionate share at MD		0.03493955%
Employer's proportionate share of system NOL/(A) at prior MD	$	(100,520)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(127,937)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(116,295)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(137,925)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,807)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,144)
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)	**$**	**(18,951)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,212
Changes of assumptions	$ 0	$ 1,379
Net difference between projected and actual earnings on investments	$ 363	$ 0
Changes in proportionate share	$ 0	$ 12,358
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 363	$ 16,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,514)
2nd Fiscal Year	(7,496)
3rd Fiscal Year	4,728
4th Fiscal Year	1,696
5th Fiscal Year	0
Thereafter	0
Total	$ (16,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03365067%
Employer's proportionate share at MD		0.02975054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,573)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(108,936)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(99,023)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,608)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,380)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,735
Changes of assumptions	$ 0	$ 1,175
Net difference between projected and actual earnings on investments	$ 309	$ 0
Changes in proportionate share	$ 6,824	$ 1,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,133	$ 5,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,683

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,264)
2nd Fiscal Year	(2,523)
3rd Fiscal Year	4,026
4th Fiscal Year	1,444
5th Fiscal Year	0
Thereafter	0
Total	$ 1,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02884128%
Employer's proportionate share at MD		0.03332973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,483)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(122,042)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(110,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,125)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,387)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,512)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,064
Changes of assumptions	$ 0	$ 1,316
Net difference between projected and actual earnings on investments	$ 346	$ 0
Changes in proportionate share	$ 0	$ 9,444
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 346	$ 13,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,478)

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	$ (13,204)
2nd Fiscal Year	(6,401)
3rd Fiscal Year	4,510
4th Fiscal Year	1,618
5th Fiscal Year	0
Thereafter	0
Total	$ (13,478)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05978300%
Employer's proportionate share at MD		0.07853369%
Employer's proportionate share of system NOL/(A) at prior MD	$	(212,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(287,564)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(261,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(310,015)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,282)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28,368)
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)	**$**	**(61,650)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,219
Changes of assumptions	$ 0	$ 3,101
Net difference between projected and actual earnings on investments	$ 816	$ 0
Changes in proportionate share	$ 4,730	$ 32,806
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,546	$ 43,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,580)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,635)
2nd Fiscal Year	(18,384)
3rd Fiscal Year	10,627
4th Fiscal Year	3,811
5th Fiscal Year	0
Thereafter	0
Total	$ (37,580)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00253323%
Employer's proportionate share at MD		0.00320000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,001)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,717)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,356)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(812)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,168)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 294
Changes of assumptions	$ 0	$ 126
Net difference between projected and actual earnings on investments	$ 33	$ 0
Changes in proportionate share	$ 8	$ 1,167
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41	$ 1,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,546)

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	$ (1,424)
2nd Fiscal Year	(711)
3rd Fiscal Year	433
4th Fiscal Year	155
5th Fiscal Year	0
Thereafter	0
Total	$ (1,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00374696%
Employer's proportionate share at MD		0.00355628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,314)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,022)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,039)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,507)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(842)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,349)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 327
Changes of assumptions	$ 0	$ 140
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 333	$ 708
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 370	$ 1,175
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	$ (1,046)
2nd Fiscal Year	(414)
3rd Fiscal Year	481
4th Fiscal Year	173
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06185538%
Employer's proportionate share at MD		0.06600535%
Employer's proportionate share of system NOL/(A) at prior MD	$	(219,794)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(241,689)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(219,696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(260,559)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,973)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,478)
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)	**$**	**(38,451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,068
Changes of assumptions	$ 0	$ 2,606
Net difference between projected and actual earnings on investments	$ 685	$ 0
Changes in proportionate share	$ 0	$ 7,387
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 685	$ 16,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,376)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,747)
2nd Fiscal Year	(10,764)
3rd Fiscal Year	8,932
4th Fiscal Year	3,203
5th Fiscal Year	0
Thereafter	0
Total	$ (15,376)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02512075%
Employer's proportionate share at MD		0.02809350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,263)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,869)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(93,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(110,900)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,906)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,081)
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)	**$**	**(20,987)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,583
Changes of assumptions	$ 0	$ 1,109
Net difference between projected and actual earnings on investments	$ 292	$ 0
Changes in proportionate share	$ 0	$ 6,003
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 292	$ 9,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,500)
2nd Fiscal Year	(5,068)
3rd Fiscal Year	3,802
4th Fiscal Year	1,363
5th Fiscal Year	0
Thereafter	0
Total	$ (9,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00715795%
Employer's proportionate share at MD		0.01042852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,435)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,186)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,167)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,420)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,671)
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)	**$**	**(12,091)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 959
Changes of assumptions	$ 0	$ 412
Net difference between projected and actual earnings on investments	$ 108	$ 0
Changes in proportionate share	$ 0	$ 7,621
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108	$ 8,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,884)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,043)
2nd Fiscal Year	(2,757)
3rd Fiscal Year	1,411
4th Fiscal Year	506
5th Fiscal Year	0
Thereafter	0
Total	$ (8,884)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283869%
Employer's proportionate share at MD		0.00354412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,087)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,977)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,796)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,991)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,502)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,899)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,401)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 326
Changes of assumptions	$ 0	$ 140
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 0	$ 1,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37	$ 1,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,691)

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	$ (1,571)
2nd Fiscal Year	(772)
3rd Fiscal Year	480
4th Fiscal Year	172
5th Fiscal Year	0
Thereafter	0
Total	$ (1,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00725476%
Employer's proportionate share at MD		0.00921285%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,779)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,734)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,904)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,150)
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)	**$**	**(5,054)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 847
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 438	$ 3,426
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 534	$ 4,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,103)

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	$ (3,737)
2nd Fiscal Year	(2,060)
3rd Fiscal Year	1,247
4th Fiscal Year	447
5th Fiscal Year	0
Thereafter	0
Total	$ (4,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01453026%
Employer's proportionate share at MD		0.01546089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,631)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,612)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,461)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(61,033)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,552)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(575)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,421
Changes of assumptions	$ 0	$ 610
Net difference between projected and actual earnings on investments	$ 161	$ 0
Changes in proportionate share	$ 0	$ 1,714
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 161	$ 3,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,584)

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	$ (3,924)
2nd Fiscal Year	(2,504)
3rd Fiscal Year	2,092
4th Fiscal Year	750
5th Fiscal Year	0
Thereafter	0
Total	$ (3,584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02085681%
Employer's proportionate share at MD		0.02211992%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,996)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,625)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,319)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,374)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,938
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,436)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,033
Changes of assumptions	$ 0	$ 873
Net difference between projected and actual earnings on investments	$ 230	$ 0
Changes in proportionate share	$ 136	$ 2,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 366	$ 5,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,262)
2nd Fiscal Year	(3,555)
3rd Fiscal Year	2,993
4th Fiscal Year	1,074
5th Fiscal Year	0
Thereafter	0
Total	$ (4,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00792223%
Employer's proportionate share at MD		0.00843062%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,061)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,280)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,579)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 775
Changes of assumptions	$ 0	$ 333
Net difference between projected and actual earnings on investments	$ 88	$ 0
Changes in proportionate share	$ 0	$ 2,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 88	$ 3,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,071)

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	$ (3,255)
2nd Fiscal Year	(1,366)
3rd Fiscal Year	1,141
4th Fiscal Year	409
5th Fiscal Year	0
Thereafter	0
Total	$ (3,071)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01549181%
Employer's proportionate share at MD		0.00137276%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,048)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,027)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,419)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(582)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,951
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)	**$**	**19,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 126
Changes of assumptions	$ 0	$ 54
Net difference between projected and actual earnings on investments	$ 14	$ 0
Changes in proportionate share	$ 24,703	$ 606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,717	$ 786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,931

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,166
2nd Fiscal Year	5,512
3rd Fiscal Year	186
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 23,931

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02194853%
Employer's proportionate share at MD		0.02103330%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,991)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,017)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(70,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(83,030)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,914)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,359
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)	**$**	**(7,555)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,934
Changes of assumptions	$ 0	$ 830
Net difference between projected and actual earnings on investments	$ 218	$ 0
Changes in proportionate share	$ 2,495	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,713	$ 2,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (51)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,391)
2nd Fiscal Year	(2,526)
3rd Fiscal Year	2,846
4th Fiscal Year	1,021
5th Fiscal Year	0
Thereafter	0
Total	$ (51)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283788%
Employer's proportionate share at MD		0.00358480%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,126)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,151)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,519)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,162)
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)	**$**	**(2,681)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 330
Changes of assumptions	$ 0	$ 142
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 0	$ 1,470
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37	$ 1,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,905)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,767)
2nd Fiscal Year	(796)
3rd Fiscal Year	485
4th Fiscal Year	174
5th Fiscal Year	0
Thereafter	0
Total	$ (1,905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00880365%
Employer's proportionate share at MD		0.01004745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,790)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,442)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,663)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,258)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(4,840)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 924
Changes of assumptions	$ 0	$ 397
Net difference between projected and actual earnings on investments	$ 104	$ 0
Changes in proportionate share	$ 647	$ 2,177
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 751	$ 3,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,747)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,707)
2nd Fiscal Year	(1,886)
3rd Fiscal Year	1,360
4th Fiscal Year	488
5th Fiscal Year	0
Thereafter	0
Total	$ (2,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00919942%
Employer's proportionate share at MD		0.00631163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,689)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,111)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,675)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,830
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(845)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 580
Changes of assumptions	$ 0	$ 249
Net difference between projected and actual earnings on investments	$ 66	$ 0
Changes in proportionate share	$ 5,459	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,525	$ 829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,696

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,238
2nd Fiscal Year	297
3rd Fiscal Year	854
4th Fiscal Year	306
5th Fiscal Year	0
Thereafter	0
Total	$ 4,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00559645%
Employer's proportionate share at MD		0.00530777%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,886)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,435)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,953)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,249)
▪ 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)	**$**	**(3,093)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 488
Changes of assumptions	$ 0	$ 210
Net difference between projected and actual earnings on investments	$ 55	$ 0
Changes in proportionate share	$ 938	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 993	$ 698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ (65)
2nd Fiscal Year	(615)
3rd Fiscal Year	718
4th Fiscal Year	258
5th Fiscal Year	0
Thereafter	0
Total	$ 295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04872474%
Employer's proportionate share at MD		0.04663189%
Employer's proportionate share of system NOL/(A) at prior MD	$	(173,136)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,750)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(155,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(184,081)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,595)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,358)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,287
Changes of assumptions	$ 0	$ 1,841
Net difference between projected and actual earnings on investments	$ 484	$ 0
Changes in proportionate share	$ 3,661	$ 45
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,145	$ 6,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,024)
2nd Fiscal Year	(5,577)
3rd Fiscal Year	6,310
4th Fiscal Year	2,263
5th Fiscal Year	0
Thereafter	0
Total	$ (2,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00813130%
Employer's proportionate share at MD		0.00652063%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,893)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,876)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,704)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,740)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,810)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 599
Changes of assumptions	$ 0	$ 257
Net difference between projected and actual earnings on investments	$ 68	$ 0
Changes in proportionate share	$ 2,818	$ 1,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,886	$ 1,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,013

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 61
2nd Fiscal Year	(248)
3rd Fiscal Year	882
4th Fiscal Year	316
5th Fiscal Year	0
Thereafter	0
Total	$ 1,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00537843%
Employer's proportionate share at MD		0.00064150%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,111)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,349)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(272)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,435
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)	**$**	**10,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 25
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 9,209	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,216	$ 84
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,132

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	$ 7,189
2nd Fiscal Year	1,825
3rd Fiscal Year	87
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ 9,132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00294608%
Employer's proportionate share at MD		0.00275348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,468)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,165)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,869)

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)	$	883
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(284)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 253
Changes of assumptions	$ 0	$ 109
Net difference between projected and actual earnings on investments	$ 29	$ 0
Changes in proportionate share	$ 737	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 766	$ 362
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	$ 200
2nd Fiscal Year	(302)
3rd Fiscal Year	373
4th Fiscal Year	134
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00269145%
Employer's proportionate share at MD		0.00324161%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,564)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,374)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(784)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 298
Changes of assumptions	$ 0	$ 128
Net difference between projected and actual earnings on investments	$ 34	$ 0
Changes in proportionate share	$ 0	$ 1,012
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34	$ 1,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,404)

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	$ (1,331)
2nd Fiscal Year	(669)
3rd Fiscal Year	439
4th Fiscal Year	157
5th Fiscal Year	0
Thereafter	0
Total	$ (1,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00099613%
Employer's proportionate share at MD		0.00169959%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,540)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,223)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,657)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,709)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(720)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	206
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(514)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 156
Changes of assumptions	$ 0	$ 67
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 250	$ 1,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 268	$ 1,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,186)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (981)
2nd Fiscal Year	(518)
3rd Fiscal Year	230
4th Fiscal Year	82
5th Fiscal Year	0
Thereafter	0
Total	$ (1,186)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01667992%
Employer's proportionate share at MD		0.01880023%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,270)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(68,840)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(62,576)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,215)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,968)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,881)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,728
Changes of assumptions	$ 0	$ 742
Net difference between projected and actual earnings on investments	$ 195	$ 0
Changes in proportionate share	$ 0	$ 4,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 195	$ 7,174
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	$ (6,990)
2nd Fiscal Year	(3,446)
3rd Fiscal Year	2,544
4th Fiscal Year	912
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00926246%
Employer's proportionate share at MD		0.01079135%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,913)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,514)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,599)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,573)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,129)
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)	**$**	**(8,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 992
Changes of assumptions	$ 0	$ 426
Net difference between projected and actual earnings on investments	$ 112	$ 0
Changes in proportionate share	$ 0	$ 3,332
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 112	$ 4,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,638)

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	$ (4,519)
2nd Fiscal Year	(2,103)
3rd Fiscal Year	1,460
4th Fiscal Year	524
5th Fiscal Year	0
Thereafter	0
Total	$ (4,638)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00462391%
Employer's proportionate share at MD		0.00317849%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,639)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,579)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,547)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,347)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	698
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(649)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 292
Changes of assumptions	$ 0	$ 125
Net difference between projected and actual earnings on investments	$ 33	$ 0
Changes in proportionate share	$ 2,529	$ 826
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,562	$ 1,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,319

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 588
2nd Fiscal Year	146
3rd Fiscal Year	430
4th Fiscal Year	154
5th Fiscal Year	0
Thereafter	0
Total	$ 1,319

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**264**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00118201%
Employer's proportionate share at MD		0.00176598%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,200)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,466)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,971)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(748)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,631
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)	**$**	**883**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 162
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 475	$ 1,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 493	$ 1,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (760)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (606)
2nd Fiscal Year	(478)
3rd Fiscal Year	239
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ (760)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16
o Differences 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**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00159933%
Employer's proportionate share at MD		0.00164629%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,683)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,028)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,480)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,499)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(698)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,202
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**504**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	151
Changes of assumptions	$	0	$	65
Net difference between projected and actual earnings on investments	$	17	$	0
Changes in proportionate share	$	160	$	82
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	177	$	298
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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	$	(178)
2nd Fiscal Year		(246)
3rd Fiscal Year		223
4th Fiscal Year		80
5th Fiscal Year		0
Thereafter		0
Total	$	(121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**315**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00878291%
Employer's proportionate share at MD		0.01253629%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,209)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,726)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,488)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,300)
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)	**$**	**(12,613)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,152
Changes of assumptions	$ 0	$ 495
Net difference between projected and actual earnings on investments	$ 130	$ 0
Changes in proportionate share	$ 0	$ 7,290
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 130	$ 8,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,807)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,870)
2nd Fiscal Year	(3,242)
3rd Fiscal Year	1,696
4th Fiscal Year	608
5th Fiscal Year	0
Thereafter	0
Total	$ (8,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00272806%
Employer's proportionate share at MD		0.00009071%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,694)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(358)
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)	$	5,774
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8
Changes of assumptions	$ 0	$ 4
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 5,775	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,776	$ 12
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,764

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,695
2nd Fiscal Year	1,053
3rd Fiscal Year	12
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ 5,764

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00534223%
Employer's proportionate share at MD		0.00565096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,983)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,692)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,395)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,481)
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)	**$**	**(6,876)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 519
Changes of assumptions	$ 0	$ 223
Net difference between projected and actual earnings on investments	$ 59	$ 0
Changes in proportionate share	$ 0	$ 2,256
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 59	$ 2,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,077)
2nd Fiscal Year	(902)
3rd Fiscal Year	765
4th Fiscal Year	274
5th Fiscal Year	0
Thereafter	0
Total	$ (2,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02809164%
Employer's proportionate share at MD		0.02314762%
Employer's proportionate share of system NOL/(A) at prior MD	$	(99,819)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(84,759)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,046)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(91,376)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,810)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,947)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,757)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,128
Changes of assumptions	$ 0	$ 914
Net difference between projected and actual earnings on investments	$ 240	$ 0
Changes in proportionate share	$ 8,651	$ 3,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,891	$ 6,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,513

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	$ (552)
2nd Fiscal Year	(1,190)
3rd Fiscal Year	3,132
4th Fiscal Year	1,123
5th Fiscal Year	0
Thereafter	0
Total	$ 2,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00156476%
Employer's proportionate share at MD		0.00140222%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,134)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,535)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(594)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(426)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 129
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 285	$ 38
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 300	$ 222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 78

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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	(127)
3rd Fiscal Year	190
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ 78

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00707009%
Employer's proportionate share at MD		0.00865879%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,706)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,820)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,181)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,670)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,164)
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)	**$**	**(6,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 796
Changes of assumptions	$ 0	$ 342
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 0	$ 3,691
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 90	$ 4,829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,498)
2nd Fiscal Year	(1,833)
3rd Fiscal Year	1,172
4th Fiscal Year	420
5th Fiscal Year	0
Thereafter	0
Total	$ (4,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04034980%
Employer's proportionate share at MD		0.04551816%
Employer's proportionate share of system NOL/(A) at prior MD	$	(143,377)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(166,672)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(151,505)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(179,685)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,291)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,662)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,953)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,184
Changes of assumptions	$ 0	$ 1,797
Net difference between projected and actual earnings on investments	$ 473	$ 0
Changes in proportionate share	$ 0	$ 11,938
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 473	$ 17,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,446)

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	$ (17,461)
2nd Fiscal Year	(8,355)
3rd Fiscal Year	6,160
4th Fiscal Year	2,209
5th Fiscal Year	0
Thereafter	0
Total	$ (17,446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00394830%
Employer's proportionate share at MD		0.00478270%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,030)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,513)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,880)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,357
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)	**$**	**(670)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 440
Changes of assumptions	$ 0	$ 189
Net difference between projected and actual earnings on investments	$ 50	$ 0
Changes in proportionate share	$ 999	$ 1,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,049	$ 2,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (924)
2nd Fiscal Year	(996)
3rd Fiscal Year	647
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ (1,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00222613%
Employer's proportionate share at MD		0.00143729%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,910)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,263)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,784)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(609)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,128
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)	**$**	**1,519**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 132
Changes of assumptions	$ 0	$ 57
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 1,663	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,678	$ 189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,489

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,105
2nd Fiscal Year	120
3rd Fiscal Year	194
4th Fiscal Year	70
5th Fiscal Year	0
Thereafter	0
Total	$ 1,489

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00034289%
Employer's proportionate share at MD		0.00003320%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,218)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(122)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,049
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)	**$**	**2,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3
Changes of assumptions	$ 0	$ 1
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 542	$ 174
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 542	$ 178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 364

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 237
2nd Fiscal Year	120
3rd Fiscal Year	4
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083831%
Employer's proportionate share at MD		0.00146815%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,979)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,887)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(633)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,255)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 135
Changes of assumptions	$ 0	$ 58
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 18	$ 1,102
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33	$ 1,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,075)
2nd Fiscal Year	(456)
3rd Fiscal Year	199
4th Fiscal Year	71
5th Fiscal Year	0
Thereafter	0
Total	$ (1,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00149765%
Employer's proportionate share at MD		0.00188521%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,903)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(799)
▪ 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)	**$**	**(1,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 173
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 20	$ 0
Changes in proportionate share	$ 54	$ 678
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 74	$ 925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (851)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (783)
2nd Fiscal Year	(416)
3rd Fiscal Year	255
4th Fiscal Year	91
5th Fiscal Year	0
Thereafter	0
Total	$ (851)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00815164%
Employer's proportionate share at MD		0.00709012%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,962)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,599)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,005)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,476
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 652
Changes of assumptions	$ 0	$ 280
Net difference between projected and actual earnings on investments	$ 74	$ 0
Changes in proportionate share	$ 5,089	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,163	$ 932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,231

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	$ 3,476
2nd Fiscal Year	(548)
3rd Fiscal Year	959
4th Fiscal Year	344
5th Fiscal Year	0
Thereafter	0
Total	$ 4,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167377%
Employer's proportionate share at MD		0.00015243%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,947)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(558)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(507)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(602)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**646**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14
Changes of assumptions	$ 0	$ 6
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 2,662	$ 850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,664	$ 870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,794

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	$ 1,172
2nd Fiscal Year	594
3rd Fiscal Year	21
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 1,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00067032%
Employer's proportionate share at MD		0.00102162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,382)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,741)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,033)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(433)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(753)
o Differences between 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	$ 94
Changes of assumptions	$ 0	$ 40
Net difference between projected and actual earnings on investments	$ 11	$ 0
Changes in proportionate share	$ 0	$ 954
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11	$ 1,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,077)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (984)
2nd Fiscal Year	(282)
3rd Fiscal Year	138
4th Fiscal Year	50
5th Fiscal Year	0
Thereafter	0
Total	$ (1,077)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00422204%
Employer's proportionate share at MD		0.00561776%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,002)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,570)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,698)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,176)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,381)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,519)
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)	**$**	**(4,900)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 516
Changes of assumptions	$ 0	$ 222
Net difference between projected and actual earnings on investments	$ 58	$ 0
Changes in proportionate share	$ 0	$ 2,489
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 58	$ 3,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,169)

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	$ (2,864)
2nd Fiscal Year	(1,338)
3rd Fiscal Year	760
4th Fiscal Year	273
5th Fiscal Year	0
Thereafter	0
Total	$ (3,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00658200%
Employer's proportionate share at MD		0.00070228%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,388)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,572)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,338)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(298)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,047
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 65
Changes of assumptions	$ 0	$ 28
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 11,589	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,596	$ 93
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,503

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,097
2nd Fiscal Year	2,278
3rd Fiscal Year	95
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 11,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00630378%
Employer's proportionate share at MD		0.00790835%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,400)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,958)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,323)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,219)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,352)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,688)
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)	**$**	**(7,040)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 727
Changes of assumptions	$ 0	$ 312
Net difference between projected and actual earnings on investments	$ 82	$ 0
Changes in proportionate share	$ 0	$ 3,406
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 82	$ 4,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,363)

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	$ (4,080)
2nd Fiscal Year	(1,737)
3rd Fiscal Year	1,070
4th Fiscal Year	384
5th Fiscal Year	0
Thereafter	0
Total	$ (4,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00360704%
Employer's proportionate share at MD		0.00179638%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,817)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,578)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,091)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(761)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,629
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**868**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 165
Changes of assumptions	$ 0	$ 71
Net difference between projected and actual earnings on investments	$ 19	$ 0
Changes in proportionate share	$ 3,396	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,415	$ 236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,365
2nd Fiscal Year	484
3rd Fiscal Year	243
4th Fiscal Year	87
5th Fiscal Year	0
Thereafter	0
Total	$ 3,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**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	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01211173%
Employer's proportionate share at MD		0.01346066%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,288)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,137)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,035)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,740)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,237
Changes of assumptions	$ 0	$ 531
Net difference between projected and actual earnings on investments	$ 140	$ 0
Changes in proportionate share	$ 0	$ 3,284
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 140	$ 5,052
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	$ (4,990)
2nd Fiscal Year	(2,397)
3rd Fiscal Year	1,822
4th Fiscal Year	653
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01986028%
Employer's proportionate share at MD		0.01403342%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(51,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(55,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,947)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,441
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,506)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,290
Changes of assumptions	$ 0	$ 554
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 10,195	$ 1,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,341	$ 3,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,305

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,304
2nd Fiscal Year	421
3rd Fiscal Year	1,899
4th Fiscal Year	681
5th Fiscal Year	0
Thereafter	0
Total	$ 7,305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00159201%
Employer's proportionate share at MD		0.00313922%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,657)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,449)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,392)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,330)
▪ 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)	**$**	**(3,058)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 289
Changes of assumptions	$ 0	$ 124
Net difference between projected and actual earnings on investments	$ 33	$ 0
Changes in proportionate share	$ 148	$ 2,707
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 181	$ 3,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,459)
2nd Fiscal Year	(1,057)
3rd Fiscal Year	425
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ (2,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00726208%
Employer's proportionate share at MD		0.00843810%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,805)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,897)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,086)
▪ 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)	$	(3,576)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,427)
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)	**$**	**(5,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 776
Changes of assumptions	$ 0	$ 333
Net difference between projected and actual earnings on investments	$ 88	$ 0
Changes in proportionate share	$ 0	$ 2,139
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 88	$ 3,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,160)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,075)
2nd Fiscal Year	(1,637)
3rd Fiscal Year	1,142
4th Fiscal Year	410
5th Fiscal Year	0
Thereafter	0
Total	$ (3,160)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075574%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,685)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,948
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,948**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,659
2nd Fiscal Year	305
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,964

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00452507%
Employer's proportionate share at MD		0.00397802%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,079)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,703)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,686)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26)
o Differences between 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	$ 366
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 957	$ 400
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 998	$ 923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 75

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (329)
2nd Fiscal Year	(327)
3rd Fiscal Year	538
4th Fiscal Year	193
5th Fiscal Year	0
Thereafter	0
Total	$ 75

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01302570%
Employer's proportionate share at MD		0.01383284%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,285)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,651)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,042)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,606)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,862)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,591)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,453)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,272
Changes of assumptions	$ 0	$ 546
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 0	$ 4,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 144	$ 6,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,205)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,518)
2nd Fiscal Year	(2,231)
3rd Fiscal Year	1,872
4th Fiscal Year	671
5th Fiscal Year	0
Thereafter	0
Total	$ (6,205)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01911187%
Employer's proportionate share at MD		0.02153453%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,911)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,852)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,677)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,009)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,126)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,869)
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)	**$**	**(19,995)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,980
Changes of assumptions	$ 0	$ 850
Net difference between projected and actual earnings on investments	$ 224	$ 0
Changes in proportionate share	$ 0	$ 5,424
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 224	$ 8,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,030)

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	$ (8,045)
2nd Fiscal Year	(3,944)
3rd Fiscal Year	2,914
4th Fiscal Year	1,045
5th Fiscal Year	0
Thereafter	0
Total	$ (8,030)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00095830%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,405)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,264
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)	**$**	**1,264**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,677	$ 340
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,677	$ 340
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	$ 950
2nd Fiscal Year	387
3rd Fiscal Year	0
4th Fiscal Year	0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00130403%
Employer's proportionate share at MD		0.00221064%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,634)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,095)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,727)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(937)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	69
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(868)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 203
Changes of assumptions	$ 0	$ 87
Net difference between projected and actual earnings on investments	$ 23	$ 0
Changes in proportionate share	$ 42	$ 1,587
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 65	$ 1,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,812)

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	$ (1,548)
2nd Fiscal Year	(671)
3rd Fiscal Year	299
4th Fiscal Year	107
5th Fiscal Year	0
Thereafter	0
Total	$ (1,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00128654%
Employer's proportionate share at MD		0.00186090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,572)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,814)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,194)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,346)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,320)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 171
Changes of assumptions	$ 0	$ 73
Net difference between projected and actual earnings on investments	$ 19	$ 0
Changes in proportionate share	$ 0	$ 1,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19	$ 1,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,853)

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	$ (1,707)
2nd Fiscal Year	(488)
3rd Fiscal Year	252
4th Fiscal Year	90
5th Fiscal Year	0
Thereafter	0
Total	$ (1,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00665399%
Employer's proportionate share at MD		0.00696996%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,644)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,522)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,199)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,514)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,954)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,386)
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)	**$**	**(5,340)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 641
Changes of assumptions	$ 0	$ 275
Net difference between projected and actual earnings on investments	$ 72	$ 0
Changes in proportionate share	$ 0	$ 1,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72	$ 2,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,225)

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	$ (2,419)
2nd Fiscal Year	(1,087)
3rd Fiscal Year	943
4th Fiscal Year	338
5th Fiscal Year	0
Thereafter	0
Total	$ (2,225)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00280453%
Employer's proportionate share at MD		0.00053349%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,965)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,953)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,106)

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)	$	3,759
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49
Changes of assumptions	$ 0	$ 21
Net difference between projected and actual earnings on investments	$ 6	$ 0
Changes in proportionate share	$ 3,980	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,986	$ 70
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,916

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	$ 2,975
2nd Fiscal Year	843
3rd Fiscal Year	72
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 3,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00019971%
Employer's proportionate share at MD		0.00015243%
Employer's proportionate share of system NOL/(A) at prior MD	$	(710)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(558)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(507)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,545
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14
Changes of assumptions	$ 0	$ 6
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 781	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 783	$ 20
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 763

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 736
2nd Fiscal Year	(1)
3rd Fiscal Year	21
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00571766%
Employer's proportionate share at MD		0.00649257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,317)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,774)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,610)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,630)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,752)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,658)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,410)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 597
Changes of assumptions	$ 0	$ 256
Net difference between projected and actual earnings on investments	$ 67	$ 0
Changes in proportionate share	$ 0	$ 1,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 67	$ 2,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,414)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,399)
2nd Fiscal Year	(1,208)
3rd Fiscal Year	879
4th Fiscal Year	315
5th Fiscal Year	0
Thereafter	0
Total	$ (2,414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00858198%
Employer's proportionate share at MD		0.00890520%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,495)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,154)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,774)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,579)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,353)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 819
Changes of assumptions	$ 0	$ 352
Net difference between projected and actual earnings on investments	$ 92	$ 0
Changes in proportionate share	$ 0	$ 1,092
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 92	$ 2,263
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	$ (2,450)
2nd Fiscal Year	(1,357)
3rd Fiscal Year	1,205
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00240063%
Employer's proportionate share at MD		0.00019778%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,530)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(724)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(781)
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)	$	1,578
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18
Changes of assumptions	$ 0	$ 8
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 3,854	$ 589
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,856	$ 615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,241

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,343
2nd Fiscal Year	862
3rd Fiscal Year	27
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ 3,241

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00869342%
Employer's proportionate share at MD		0.00899965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,891)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,527)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,814)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	403
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,411)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 827
Changes of assumptions	$ 0	$ 355
Net difference between projected and actual earnings on investments	$ 93	$ 0
Changes in proportionate share	$ 813	$ 536
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 906	$ 1,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (812)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,104)
2nd Fiscal Year	(1,363)
3rd Fiscal Year	1,218
4th Fiscal Year	437
5th Fiscal Year	0
Thereafter	0
Total	$ (812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03499619%
Employer's proportionate share at MD		0.04061342%
Employer's proportionate share of system NOL/(A) at prior MD	$	(124,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(148,712)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(135,180)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,323)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,212)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,520)
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)	**$**	**(40,732)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,733
Changes of assumptions	$ 0	$ 1,603
Net difference between projected and actual earnings on investments	$ 422	$ 0
Changes in proportionate share	$ 0	$ 13,104
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 422	$ 18,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,626)
2nd Fiscal Year	(7,860)
3rd Fiscal Year	5,496
4th Fiscal Year	1,971
5th Fiscal Year	0
Thereafter	0
Total	$ (18,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02123387%
Employer's proportionate share at MD		0.01349619%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,451)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,418)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,277)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,720)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,929
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)	**$**	**1,209**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,241
Changes of assumptions	$ 0	$ 533
Net difference between projected and actual earnings on investments	$ 140	$ 0
Changes in proportionate share	$ 13,538	$ 1,768
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,678	$ 3,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,136

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	$ 6,390
2nd Fiscal Year	1,266
3rd Fiscal Year	1,826
4th Fiscal Year	655
5th Fiscal Year	0
Thereafter	0
Total	$ 10,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07022503%
Employer's proportionate share at MD		0.08617085%
Employer's proportionate share of system NOL/(A) at prior MD	$	(249,534)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(315,528)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(286,816)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(340,163)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,519)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,454)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(43,973)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,921
Changes of assumptions	$ 0	$ 3,402
Net difference between projected and actual earnings on investments	$ 895	$ 0
Changes in proportionate share	$ 5,308	$ 27,899
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,203	$ 39,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,019)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,559)
2nd Fiscal Year	(18,303)
3rd Fiscal Year	11,661
4th Fiscal Year	4,182
5th Fiscal Year	0
Thereafter	0
Total	$ (33,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00335486%
Employer's proportionate share at MD		0.00461484%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,921)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,898)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,360)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,217)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,956)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,783)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,739)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 424
Changes of assumptions	$ 0	$ 182
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 0	$ 3,847
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48	$ 4,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,405)

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	$ (4,111)
2nd Fiscal Year	(1,143)
3rd Fiscal Year	624
4th Fiscal Year	224
5th Fiscal Year	0
Thereafter	0
Total	$ (4,405)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00160055%
Employer's proportionate share at MD		0.00084489%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,687)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,094)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,335)

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)	$	848
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**490**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 78
Changes of assumptions	$ 0	$ 33
Net difference between projected and actual earnings on investments	$ 9	$ 0
Changes in proportionate share	$ 1,322	$ 242
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,331	$ 353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 978

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 634
2nd Fiscal Year	189
3rd Fiscal Year	114
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 978

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00555333%
Employer's proportionate share at MD		0.00335757%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,294)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,423)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,350
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,927**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 309
Changes of assumptions	$ 0	$ 133
Net difference between projected and actual earnings on investments	$ 35	$ 0
Changes in proportionate share	$ 3,903	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,938	$ 442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,496

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,456
2nd Fiscal Year	424
3rd Fiscal Year	454
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ 3,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00023835%
Employer's proportionate share at MD		0.00038621%
Employer's proportionate share of system NOL/(A) at prior MD	$	(847)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,285)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,525)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,498
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36
Changes of assumptions	$ 0	$ 15
Net difference between projected and actual earnings on investments	$ 4	$ 0
Changes in proportionate share	$ 465	$ 258
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 469	$ 309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 160

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 201
2nd Fiscal Year	(112)
3rd Fiscal Year	52
4th Fiscal Year	19
5th Fiscal Year	0
Thereafter	0
Total	$ 160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00234083%
Employer's proportionate share at MD		0.00204699%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,813)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,081)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(868)
▪ Net amortization of employer-specific deferred amounts from:		
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)	**$**	**(1,061)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 188
Changes of assumptions	$ 0	$ 81
Net difference between projected and actual earnings on investments	$ 21	$ 0
Changes in proportionate share	$ 644	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 665	$ 269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 396

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 183
2nd Fiscal Year	(163)
3rd Fiscal Year	277
4th Fiscal Year	99
5th Fiscal Year	0
Thereafter	0
Total	$ 396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**226**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00526413%
Employer's proportionate share at MD		0.00671747%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,705)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,597)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,359)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,518)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,847)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,247)
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)	**$**	**(4,094)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	618
Changes of assumptions	$	0	$	265
Net difference between projected and actual earnings on investments	$	70	$	0
Changes in proportionate share	$	0	$	3,140
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	70	$	4,023
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,953)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(3,677)
2nd Fiscal Year		(1,511)
3rd Fiscal Year		909
4th Fiscal Year		326
5th Fiscal Year		0
Thereafter		0
Total	$	(3,953)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01149592%
Employer's proportionate share at MD		0.00745248%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,849)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,288)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,805)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,419)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,335
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,177**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 685
Changes of assumptions	$ 0	$ 294
Net difference between projected and actual earnings on investments	$ 77	$ 0
Changes in proportionate share	$ 7,074	$ 1,137
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,151	$ 2,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,035

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	$ 3,059
2nd Fiscal Year	606
3rd Fiscal Year	1,008
4th Fiscal Year	362
5th Fiscal Year	0
Thereafter	0
Total	$ 5,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00616142%
Employer's proportionate share at MD		0.00545739%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,894)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,983)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,165)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,543)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,313)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(2,950)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 502
Changes of assumptions	$ 0	$ 215
Net difference between projected and actual earnings on investments	$ 57	$ 0
Changes in proportionate share	$ 1,232	$ 367
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,289	$ 1,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 205

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (331)
2nd Fiscal Year	(467)
3rd Fiscal Year	739
4th Fiscal Year	265
5th Fiscal Year	0
Thereafter	0
Total	$ 205

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00357328%
Employer's proportionate share at MD		0.00309994%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,697)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,351)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,314)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(757)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 285
Changes of assumptions	$ 0	$ 122
Net difference between projected and actual earnings on investments	$ 32	$ 0
Changes in proportionate share	$ 828	$ 270
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 860	$ 677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 183

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (151)
2nd Fiscal Year	(236)
3rd Fiscal Year	419
4th Fiscal Year	150
5th Fiscal Year	0
Thereafter	0
Total	$ 183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025666%
Employer's proportionate share at MD		0.00014915%
Employer's proportionate share of system NOL/(A) at prior MD	$	(912)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(546)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(496)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(589)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(115)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(178)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14
Changes of assumptions	$ 0	$ 6
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 188	$ 131
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 190	$ 151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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)
2nd Fiscal Year	22
3rd Fiscal Year	20
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 39

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00006833%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(243)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	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)	**$**	**204**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 120	$ 34
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 120	$ 34
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 86

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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	28
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 86

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00119014%
Employer's proportionate share at MD		0.00158644%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,229)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,809)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,263)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(672)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,017)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,689)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	146
Changes of assumptions	$	0	$	63
Net difference between projected and actual earnings on investments	$	16	$	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)	$	16	$	982
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(966)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(877)
2nd Fiscal Year		(379)
3rd Fiscal Year		215
4th Fiscal Year		77
5th Fiscal Year		0
Thereafter		0
Total	$	(966)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00218261%
Employer's proportionate share at MD		0.00252390%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,756)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,401)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,963)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,070)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,148)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,218)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 232
Changes of assumptions	$ 0	$ 100
Net difference between projected and actual earnings on investments	$ 26	$ 0
Changes in proportionate share	$ 0	$ 924
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26	$ 1,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,230)

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	$ (1,208)
2nd Fiscal Year	(486)
3rd Fiscal Year	342
4th Fiscal Year	122
5th Fiscal Year	0
Thereafter	0
Total	$ (1,230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066869%
Employer's proportionate share at MD		0.00022864%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(837)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(761)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(903)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(97)
▪ 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)	**$**	**(184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21
Changes of assumptions	$ 0	$ 9
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 770	$ 339
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 772	$ 369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 403

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 215
2nd Fiscal Year	147
3rd Fiscal Year	31
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ 403

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00289238%
Employer's proportionate share at MD		0.00289515%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,278)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,601)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,429)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,227)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,304)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 266
Changes of assumptions	$ 0	$ 114
Net difference between projected and actual earnings on investments	$ 30	$ 0
Changes in proportionate share	$ 33	$ 5
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63	$ 385
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	$ (455)
2nd Fiscal Year	(400)
3rd Fiscal Year	392
4th Fiscal Year	141
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00819272%
Employer's proportionate share at MD		0.00661274%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,214)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,104)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,802)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(115)
o Differences 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	$ 608
Changes of assumptions	$ 0	$ 261
Net difference between projected and actual earnings on investments	$ 69	$ 0
Changes in proportionate share	$ 2,764	$ 201
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,833	$ 1,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,763

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 820
2nd Fiscal Year	(274)
3rd Fiscal Year	895
4th Fiscal Year	321
5th Fiscal Year	0
Thereafter	0
Total	$ 1,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**647**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01497727%
Employer's proportionate share at MD		0.01214868%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,220)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,484)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,436)
▪ 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)	$	(5,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,631
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)	**$**	**1,482**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,117
Changes of assumptions	$ 0	$ 480
Net difference between projected and actual earnings on investments	$ 126	$ 0
Changes in proportionate share	$ 5,133	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,259	$ 1,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,662

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,960
2nd Fiscal Year	(531)
3rd Fiscal Year	1,644
4th Fiscal Year	590
5th Fiscal Year	0
Thereafter	0
Total	$ 3,662

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00752484%
Employer's proportionate share at MD		0.00749783%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,738)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,454)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,956)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,598)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,178)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,824)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,002)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 689
Changes of assumptions	$ 0	$ 296
Net difference between projected and actual earnings on investments	$ 78	$ 0
Changes in proportionate share	$ 47	$ 2,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 125	$ 3,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,822)
2nd Fiscal Year	(1,022)
3rd Fiscal Year	1,015
4th Fiscal Year	364
5th Fiscal Year	0
Thereafter	0
Total	$ (3,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00036729%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,305)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	273
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**273**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	643	$	186
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	643	$	186
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	$	308
2nd Fiscal Year		149
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00630459%
Employer's proportionate share at MD		0.00605166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,402)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,159)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,565)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(876)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,441)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 556
Changes of assumptions	$ 0	$ 239
Net difference between projected and actual earnings on investments	$ 63	$ 0
Changes in proportionate share	$ 1,034	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,097	$ 795
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	$ (81)
2nd Fiscal Year	(730)
3rd Fiscal Year	819
4th Fiscal Year	294
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02018283%
Employer's proportionate share at MD		0.02563693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,874)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,203)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,865)
▪ 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)	**$**	**(11,004)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,357
Changes of assumptions	$ 0	$ 1,012
Net difference between projected and actual earnings on investments	$ 266	$ 0
Changes in proportionate share	$ 2,125	$ 9,543
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,391	$ 12,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,521)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,501)
2nd Fiscal Year	(5,733)
3rd Fiscal Year	3,469
4th Fiscal Year	1,244
5th Fiscal Year	0
Thereafter	0
Total	$ (10,521)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00427858%
Employer's proportionate share at MD		0.00510017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,203)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,675)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,976)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,133)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,161)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,933)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,094)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 469
Changes of assumptions	$ 0	$ 201
Net difference between projected and actual earnings on investments	$ 53	$ 0
Changes in proportionate share	$ 0	$ 1,801
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 53	$ 2,471
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	$ (2,323)
2nd Fiscal Year	(1,033)
3rd Fiscal Year	690
4th Fiscal Year	248
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00088346%
Employer's proportionate share at MD		0.00121426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,139)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,446)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,042)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,404)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 112
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 13	$ 0
Changes in proportionate share	$ 0	$ 676
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13	$ 836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (823)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (746)
2nd Fiscal Year	(300)
3rd Fiscal Year	164
4th Fiscal Year	59
5th Fiscal Year	0
Thereafter	0
Total	$ (823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00298350%
Employer's proportionate share at MD		0.00355394%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,601)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,013)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,029)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,506)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,984)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,490)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 327
Changes of assumptions	$ 0	$ 140
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 0	$ 2,084
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37	$ 2,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,514)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,448)
2nd Fiscal Year	(719)
3rd Fiscal Year	481
4th Fiscal Year	172
5th Fiscal Year	0
Thereafter	0
Total	$ (2,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	575
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**575**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02438251%
Employer's proportionate share at MD		0.02736036%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,184)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(91,068)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,006)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,595)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,201)
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)	**$**	**(16,796)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,515
Changes of assumptions	$ 0	$ 1,080
Net difference between projected and actual earnings on investments	$ 284	$ 0
Changes in proportionate share	$ 1,706	$ 5,210
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,990	$ 8,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,815)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,876)
2nd Fiscal Year	(4,969)
3rd Fiscal Year	3,702
4th Fiscal Year	1,328
5th Fiscal Year	0
Thereafter	0
Total	$ (6,815)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**670**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03979541%
Employer's proportionate share at MD		0.00121426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(141,407)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,446)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,042)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,548
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)	**$**	**22,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 112
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 13	$ 0
Changes in proportionate share	$ 67,501	$ 17,254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 67,514	$ 17,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 50,100

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34,467
2nd Fiscal Year	15,410
3rd Fiscal Year	164
4th Fiscal Year	59
5th Fiscal Year	0
Thereafter	0
Total	$ 50,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01890809%
Employer's proportionate share at MD		0.00165190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,049)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(700)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,431
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)	**$**	**25,731**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 152
Changes of assumptions	$ 0	$ 65
Net difference between projected and actual earnings on investments	$ 17	$ 0
Changes in proportionate share	$ 31,268	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,285	$ 217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 31,068

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,025
2nd Fiscal Year	6,740
3rd Fiscal Year	224
4th Fiscal Year	80
5th Fiscal Year	0
Thereafter	0
Total	$ 31,068

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29657254%
Employer's proportionate share at MD		0.26826873%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,053,827)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(982,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(892,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,059,003)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(113,692)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,723
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(105,969)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,661
Changes of assumptions	$ 0	$ 10,592
Net difference between projected and actual earnings on investments	$ 2,786	$ 0
Changes in proportionate share	$ 70,064	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72,850	$ 35,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 37,597

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	$ 13,786
2nd Fiscal Year	(25,512)
3rd Fiscal Year	36,303
4th Fiscal Year	13,020
5th Fiscal Year	0
Thereafter	0
Total	$ 37,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05089230%
Employer's proportionate share at MD		0.05230202%
Employer's proportionate share of system NOL/(A) at prior MD	$	(180,838)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(191,512)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(174,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(206,465)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,166)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,924)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,090)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,808
Changes of assumptions	$ 0	$ 2,065
Net difference between projected and actual earnings on investments	$ 543	$ 0
Changes in proportionate share	$ 659	$ 2,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,202	$ 9,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,137)

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	$ (9,982)
2nd Fiscal Year	(7,771)
3rd Fiscal Year	7,078
4th Fiscal Year	2,538
5th Fiscal Year	0
Thereafter	0
Total	$ (8,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00755534%
Employer's proportionate share at MD		0.01041542%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,847)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,138)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,115)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,414)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,874)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,288)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 957
Changes of assumptions	$ 0	$ 411
Net difference between projected and actual earnings on investments	$ 108	$ 0
Changes in proportionate share	$ 0	$ 5,958
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 108	$ 7,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,218)

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	$ (6,545)
2nd Fiscal Year	(2,588)
3rd Fiscal Year	1,409
4th Fiscal Year	505
5th Fiscal Year	0
Thereafter	0
Total	$ (7,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00268291%
Employer's proportionate share at MD		0.00409912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,533)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,010)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,644)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,181)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,737)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,296)
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)	**$**	**(3,033)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 377
Changes of assumptions	$ 0	$ 162
Net difference between projected and actual earnings on investments	$ 43	$ 0
Changes in proportionate share	$ 0	$ 2,747
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43	$ 3,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,243)

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	$ (2,861)
2nd Fiscal Year	(1,135)
3rd Fiscal Year	555
4th Fiscal Year	199
5th Fiscal Year	0
Thereafter	0
Total	$ (3,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00369978%
Employer's proportionate share at MD		0.00397428%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,147)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,552)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,228)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,689)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,684)
▪ Net amortization of employer-specific deferred amounts from:		
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)	**$**	**(999)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 365
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 735	$ 480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 776	$ 1,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (226)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (299)
2nd Fiscal Year	(657)
3rd Fiscal Year	538
4th Fiscal Year	193
5th Fiscal Year	0
Thereafter	0
Total	$ (226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,874
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,874**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	362	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	362	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$	362
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00145982%
Employer's proportionate share at MD		0.00013933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(510)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(464)
▪ 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)	$	(59)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,939
o Differences between 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	$ 13
Changes of assumptions	$ 0	$ 6
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 2,353	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,354	$ 19
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,335

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,796
2nd Fiscal Year	515
3rd Fiscal Year	19
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 2,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00840179%
Employer's proportionate share at MD		0.00064383%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,855)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,357)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(273)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,100
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 25
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 13,574	$ 429
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,581	$ 513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,068

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,904
2nd Fiscal Year	3,044
3rd Fiscal Year	87
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ 13,068

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00284113%
Employer's proportionate share at MD		0.00334681%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,096)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,255)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,140)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,212)
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)	$	(1,604)
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)	**$**	**(3,022)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 308
Changes of assumptions	$ 0	$ 132
Net difference between projected and actual earnings on investments	$ 35	$ 0
Changes in proportionate share	$ 0	$ 1,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35	$ 1,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,855)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,805)
2nd Fiscal Year	(666)
3rd Fiscal Year	453
4th Fiscal Year	162
5th Fiscal Year	0
Thereafter	0
Total	$ (1,855)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00346102%
Employer's proportionate share at MD		0.00299193%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,298)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,955)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,811)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,268)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	82
o Differences between 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	$ 275
Changes of assumptions	$ 0	$ 118
Net difference between projected and actual earnings on investments	$ 31	$ 0
Changes in proportionate share	$ 1,431	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,462	$ 393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,069

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 741
2nd Fiscal Year	(222)
3rd Fiscal Year	405
4th Fiscal Year	145
5th Fiscal Year	0
Thereafter	0
Total	$ 1,069

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07221159%
Employer's proportionate share at MD		0.05796327%
Employer's proportionate share of system NOL/(A) at prior MD	$	(256,593)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(212,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(192,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(228,813)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,565)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,503)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(34,068)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,328
Changes of assumptions	$ 0	$ 2,288
Net difference between projected and actual earnings on investments	$ 602	$ 0
Changes in proportionate share	$ 24,928	$ 4,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,530	$ 11,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,653

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,225
2nd Fiscal Year	(2,229)
3rd Fiscal Year	7,844
4th Fiscal Year	2,813
5th Fiscal Year	0
Thereafter	0
Total	$ 13,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03562746%
Employer's proportionate share at MD		0.04583002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(126,597)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(167,814)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(152,543)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(180,916)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,423)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,613)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(45,036)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,213
Changes of assumptions	$ 0	$ 1,809
Net difference between projected and actual earnings on investments	$ 476	$ 0
Changes in proportionate share	$ 0	$ 21,951
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 476	$ 27,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,497)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,494)
2nd Fiscal Year	(10,430)
3rd Fiscal Year	6,202
4th Fiscal Year	2,224
5th Fiscal Year	0
Thereafter	0
Total	$ (27,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02890270%
Employer's proportionate share at MD		0.00525868%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,701)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,255)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,759)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,229)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,141
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)	**$**	**18,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 483
Changes of assumptions	$ 0	$ 208
Net difference between projected and actual earnings on investments	$ 55	$ 0
Changes in proportionate share	$ 41,368	$ 4,182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,423	$ 4,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,550

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	$ 26,760
2nd Fiscal Year	8,823
3rd Fiscal Year	712
4th Fiscal Year	255
5th Fiscal Year	0
Thereafter	0
Total	$ 36,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03701284%
Employer's proportionate share at MD		0.02304616%
Employer's proportionate share of system NOL/(A) at prior MD	$	(131,520)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(84,387)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,708)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,976)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,767)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,492
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)	**$**	**17,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,119
Changes of assumptions	$ 0	$ 910
Net difference between projected and actual earnings on investments	$ 239	$ 0
Changes in proportionate share	$ 28,306	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,545	$ 3,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,516

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	$ 18,813
2nd Fiscal Year	2,467
3rd Fiscal Year	3,119
4th Fiscal Year	1,118
5th Fiscal Year	0
Thereafter	0
Total	$ 25,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00178603%
Employer's proportionate share at MD		0.00251549%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,346)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,211)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,930)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,066)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(273)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,339)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 231
Changes of assumptions	$ 0	$ 99
Net difference between projected and actual earnings on investments	$ 26	$ 0
Changes in proportionate share	$ 120	$ 1,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 146	$ 1,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,460)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,283)
2nd Fiscal Year	(640)
3rd Fiscal Year	340
4th Fiscal Year	122
5th Fiscal Year	0
Thereafter	0
Total	$ (1,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04803897%
Employer's proportionate share at MD		0.00686475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(170,699)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,136)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,849)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,099)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52,103
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**49,194**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 631
Changes of assumptions	$ 0	$ 271
Net difference between projected and actual earnings on investments	$ 71	$ 0
Changes in proportionate share	$ 75,548	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 75,619	$ 902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 74,717

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	$ 57,775
2nd Fiscal Year	15,680
3rd Fiscal Year	929
4th Fiscal Year	333
5th Fiscal Year	0
Thereafter	0
Total	$ 74,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02812743%
Employer's proportionate share at MD		0.03704499%
Employer's proportionate share of system NOL/(A) at prior MD	$	(99,947)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(135,646)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(123,303)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(146,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,700)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,491)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,405
Changes of assumptions	$ 0	$ 1,463
Net difference between projected and actual earnings on investments	$ 385	$ 0
Changes in proportionate share	$ 172	$ 15,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 557	$ 20,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,913)

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	$ (18,023)
2nd Fiscal Year	(8,701)
3rd Fiscal Year	5,013
4th Fiscal Year	1,798
5th Fiscal Year	0
Thereafter	0
Total	$ (19,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00760822%
Employer's proportionate share at MD		0.00910251%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,035)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,330)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,933)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,858)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(721)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,579)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 837
Changes of assumptions	$ 0	$ 359
Net difference between projected and actual earnings on investments	$ 95	$ 0
Changes in proportionate share	$ 814	$ 2,615
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 909	$ 3,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,902)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,719)
2nd Fiscal Year	(1,857)
3rd Fiscal Year	1,232
4th Fiscal Year	442
5th Fiscal Year	0
Thereafter	0
Total	$ (2,902)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07819363%
Employer's proportionate share at MD		0.05611032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(277,849)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(205,457)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(186,761)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(221,498)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,779)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,955
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)	**$**	**(21,824)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,158
Changes of assumptions	$ 0	$ 2,215
Net difference between projected and actual earnings on investments	$ 583	$ 0
Changes in proportionate share	$ 38,637	$ 16,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,220	$ 23,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,354

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	$ 3,847
2nd Fiscal Year	1,190
3rd Fiscal Year	7,593
4th Fiscal Year	2,723
5th Fiscal Year	0
Thereafter	0
Total	$ 15,354

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00069106%
Employer's proportionate share at MD		0.00029877%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,456)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,094)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(994)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,179)
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)	$	(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)	**$**	**(188)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27
Changes of assumptions	$ 0	$ 12
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 686	$ 351
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 689	$ 390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 299

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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	117
3rd Fiscal Year	40
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ 299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179417%
Employer's proportionate share at MD		0.00446101%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,335)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,891)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,484)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,375)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 410
Changes of assumptions	$ 0	$ 176
Net difference between projected and actual earnings on investments	$ 46	$ 0
Changes in proportionate share	$ 747	$ 4,666
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 793	$ 5,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,588)
2nd Fiscal Year	(1,691)
3rd Fiscal Year	604
4th Fiscal Year	217
5th Fiscal Year	0
Thereafter	0
Total	$ (4,459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**222**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00151798%
Employer's proportionate share at MD		0.00167715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,141)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,582)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,621)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(711)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(491)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,202)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 154
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 17	$ 0
Changes in proportionate share	$ 0	$ 281
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17	$ 501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (484)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (496)
2nd Fiscal Year	(296)
3rd Fiscal Year	227
4th Fiscal Year	81
5th Fiscal Year	0
Thereafter	0
Total	$ (484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06072178%
Employer's proportionate share at MD		0.06792376%
Employer's proportionate share of system NOL/(A) at prior MD	$	(215,766)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(248,714)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(226,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(268,132)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,786)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,688)
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)	**$**	**(38,474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,244
Changes of assumptions	$ 0	$ 2,682
Net difference between projected and actual earnings on investments	$ 705	$ 0
Changes in proportionate share	$ 5,153	$ 12,600
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,858	$ 21,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,668)

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	$ (15,896)
2nd Fiscal Year	(12,260)
3rd Fiscal Year	9,192
4th Fiscal Year	3,297
5th Fiscal Year	0
Thereafter	0
Total	$ (15,668)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02984025%
Employer's proportionate share at MD		0.03058888%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,033)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(112,006)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(101,814)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(120,751)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,964)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,019)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,812
Changes of assumptions	$ 0	$ 1,208
Net difference between projected and actual earnings on investments	$ 318	$ 0
Changes in proportionate share	$ 0	$ 2,296
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 318	$ 6,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,998)

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	$ (7,107)
2nd Fiscal Year	(4,515)
3rd Fiscal Year	4,139
4th Fiscal Year	1,485
5th Fiscal Year	0
Thereafter	0
Total	$ (5,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00103802%
Employer's proportionate share at MD		0.00141204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,688)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,170)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,700)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,574)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(598)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(684)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 130
Changes of assumptions	$ 0	$ 56
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 62	$ 654
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 77	$ 840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (763)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (677)
2nd Fiscal Year	(345)
3rd Fiscal Year	191
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ (763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00067439%
Employer's proportionate share at MD		0.00115628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,396)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,849)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,564)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(490)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(35)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(525)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 106
Changes of assumptions	$ 0	$ 46
Net difference between projected and actual earnings on investments	$ 12	$ 0
Changes in proportionate share	$ 266	$ 843
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 278	$ 995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (575)
2nd Fiscal Year	(354)
3rd Fiscal Year	156
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ (717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00037014%
Employer's proportionate share at MD		0.00007762%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,315)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(284)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(258)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(306)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	159
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7
Changes of assumptions	$ 0	$ 3
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 512	$ 188
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 513	$ 198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 315

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 192
2nd Fiscal Year	108
3rd Fiscal Year	11
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ 315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00756999%
Employer's proportionate share at MD		0.00664219%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,321)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,815)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,686
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,871**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 611
Changes of assumptions	$ 0	$ 262
Net difference between projected and actual earnings on investments	$ 69	$ 0
Changes in proportionate share	$ 2,651	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,720	$ 873
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	$ 1,167
2nd Fiscal Year	(541)
3rd Fiscal Year	899
4th Fiscal Year	322
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 February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2403: Central Coos Fire and Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00269755%
Employer's proportionate share at MD		0.00064056%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,585)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,132)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,529)

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)	$	2,610
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59
Changes of assumptions	$ 0	$ 25
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 3,652	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,659	$ 84
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,575

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	$ 2,714
2nd Fiscal Year	743
3rd Fiscal Year	87
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ 3,575

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00492653%
Employer's proportionate share at MD		0.00653606%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,506)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,933)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,801)

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)	$	170
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,600)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 601
Changes of assumptions	$ 0	$ 258
Net difference between projected and actual earnings on investments	$ 68	$ 0
Changes in proportionate share	$ 126	$ 2,816
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 194	$ 3,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,481)

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	$ (3,133)
2nd Fiscal Year	(1,550)
3rd Fiscal Year	884
4th Fiscal Year	317
5th Fiscal Year	0
Thereafter	0
Total	$ (3,481)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02096257%
Employer's proportionate share at MD		0.01827001%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(66,899)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(72,122)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,743)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,629)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,372)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,680
Changes of assumptions	$ 0	$ 721
Net difference between projected and actual earnings on investments	$ 190	$ 0
Changes in proportionate share	$ 4,711	$ 5,748
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,901	$ 8,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,248)

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	$ (5,178)
2nd Fiscal Year	(1,429)
3rd Fiscal Year	2,472
4th Fiscal Year	887
5th Fiscal Year	0
Thereafter	0
Total	$ (3,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	172
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**172**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00298838%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,619)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,675
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)	**$**	**1,675**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 5,228	$ 1,517
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,228	$ 1,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,711

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	$ 2,505
2nd Fiscal Year	1,206
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,711

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.60619926%
Employer's proportionate share at MD		0.53576364%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,154,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,961,784)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,783,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,114,951)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(227,056)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,277
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)	**$**	**(191,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49,251
Changes of assumptions	$ 0	$ 21,153
Net difference between projected and actual earnings on investments	$ 5,564	$ 0
Changes in proportionate share	$ 123,235	$ 45,282
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 128,799	$ 115,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,113

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	$ (40,056)
2nd Fiscal Year	(45,334)
3rd Fiscal Year	72,500
4th Fiscal Year	26,002
5th Fiscal Year	0
Thereafter	0
Total	$ 13,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01129254%
Employer's proportionate share at MD		0.00268334%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,126)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,825)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,931)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,593)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,137)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,151
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)	**$**	**4,014**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 247
Changes of assumptions	$ 0	$ 106
Net difference between projected and actual earnings on investments	$ 28	$ 0
Changes in proportionate share	$ 15,063	$ 3,579
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,091	$ 3,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,159

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	$ 7,559
2nd Fiscal Year	3,107
3rd Fiscal Year	363
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ 11,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02709552%
Employer's proportionate share at MD		0.03749946%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,280)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,310)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(124,815)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(148,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,892)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,856)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,748)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,447
Changes of assumptions	$ 0	$ 1,481
Net difference between projected and actual earnings on investments	$ 389	$ 0
Changes in proportionate share	$ 4,984	$ 18,203
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,373	$ 23,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,287)
2nd Fiscal Year	(9,365)
3rd Fiscal Year	5,074
4th Fiscal Year	1,820
5th Fiscal Year	0
Thereafter	0
Total	$ (17,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02728262%
Employer's proportionate share at MD		0.03647924%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,945)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(121,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(144,003)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,460)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,578)
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)	**$**	**(25,038)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,353
Changes of assumptions	$ 0	$ 1,440
Net difference between projected and actual earnings on investments	$ 379	$ 0
Changes in proportionate share	$ 4,181	$ 16,091
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,560	$ 20,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,295)
2nd Fiscal Year	(8,737)
3rd Fiscal Year	4,936
4th Fiscal Year	1,770
5th Fiscal Year	0
Thereafter	0
Total	$ (16,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15691889%
Employer's proportionate share at MD		0.13880812%
Employer's proportionate share of system NOL/(A) at prior MD	$	(557,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(508,268)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(462,016)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(547,951)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,827)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,829)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,656)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,760
Changes of assumptions	$ 0	$ 5,480
Net difference between projected and actual earnings on investments	$ 1,441	$ 0
Changes in proportionate share	$ 31,687	$ 18,925
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33,128	$ 37,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,037)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,757)
2nd Fiscal Year	(11,800)
3rd Fiscal Year	18,784
4th Fiscal Year	6,737
5th Fiscal Year	0
Thereafter	0
Total	$ (4,037)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01164804%
Employer's proportionate share at MD		0.00601613%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,390)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,029)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,024)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,550)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,611
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,061**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 553
Changes of assumptions	$ 0	$ 238
Net difference between projected and actual earnings on investments	$ 62	$ 0
Changes in proportionate share	$ 9,853	$ 3,722
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,915	$ 4,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,402

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	$ 2,852
2nd Fiscal Year	1,445
3rd Fiscal Year	814
4th Fiscal Year	292
5th Fiscal Year	0
Thereafter	0
Total	$ 5,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05021507%
Employer's proportionate share at MD		0.05422511%
Employer's proportionate share of system NOL/(A) at prior MD	$	(178,432)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(198,554)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(180,486)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(214,056)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,981)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,453
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,528)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,985
Changes of assumptions	$ 0	$ 2,141
Net difference between projected and actual earnings on investments	$ 563	$ 0
Changes in proportionate share	$ 7,500	$ 7,016
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,063	$ 14,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,079)

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	$ (6,962)
2nd Fiscal Year	(9,086)
3rd Fiscal Year	7,338
4th Fiscal Year	2,632
5th Fiscal Year	0
Thereafter	0
Total	$ (6,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01968497%
Employer's proportionate share at MD		0.01191163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,948)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,022)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(888)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,936)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,095
Changes of assumptions	$ 0	$ 470
Net difference between projected and actual earnings on investments	$ 124	$ 0
Changes in proportionate share	$ 13,600	$ 4,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,724	$ 5,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,104

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	$ 4,415
2nd Fiscal Year	1,499
3rd Fiscal Year	1,612
4th Fiscal Year	578
5th Fiscal Year	0
Thereafter	0
Total	$ 8,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01903662%
Employer's proportionate share at MD		0.02160373%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,644)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(79,105)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,282)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,156)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,853)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,009)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,986
Changes of assumptions	$ 0	$ 853
Net difference between projected and actual earnings on investments	$ 224	$ 0
Changes in proportionate share	$ 100	$ 4,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 324	$ 7,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,006)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,967)
2nd Fiscal Year	(4,011)
3rd Fiscal Year	2,923
4th Fiscal Year	1,048
5th Fiscal Year	0
Thereafter	0
Total	$ (7,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03667728%
Employer's proportionate share at MD		0.03308941%
Employer's proportionate share of system NOL/(A) at prior MD	$	(130,327)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(121,162)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(110,137)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(130,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,023)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,108
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,915)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,042
Changes of assumptions	$ 0	$ 1,306
Net difference between projected and actual earnings on investments	$ 344	$ 0
Changes in proportionate share	$ 10,889	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,233	$ 4,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,885

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	$ 3,909
2nd Fiscal Year	(3,108)
3rd Fiscal Year	4,478
4th Fiscal Year	1,606
5th Fiscal Year	0
Thereafter	0
Total	$ 6,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00253363%
Employer's proportionate share at MD		0.00217884%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,003)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,978)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,252)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,601)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(923)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,210
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)	**$**	**287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 200
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 23	$ 0
Changes in proportionate share	$ 1,343	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,366	$ 286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,080

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 836
2nd Fiscal Year	(157)
3rd Fiscal Year	295
4th Fiscal Year	106
5th Fiscal Year	0
Thereafter	0
Total	$ 1,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02019422%
Employer's proportionate share at MD		0.02460502%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,757)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(90,095)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(97,129)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,428)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,606
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)	**$**	**(8,822)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,262
Changes of assumptions	$ 0	$ 971
Net difference between projected and actual earnings on investments	$ 256	$ 0
Changes in proportionate share	$ 2,223	$ 7,717
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,479	$ 10,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,471)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,828)
2nd Fiscal Year	(5,168)
3rd Fiscal Year	3,330
4th Fiscal Year	1,194
5th Fiscal Year	0
Thereafter	0
Total	$ (8,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00555943%
Employer's proportionate share at MD		0.00164535%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,755)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,476)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,495)

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)	$	4,304
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 151
Changes of assumptions	$ 0	$ 65
Net difference between projected and actual earnings on investments	$ 17	$ 0
Changes in proportionate share	$ 6,915	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,932	$ 216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,716

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,060
2nd Fiscal Year	1,353
3rd Fiscal Year	223
4th Fiscal Year	80
5th Fiscal Year	0
Thereafter	0
Total	$ 6,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00019809%
Employer's proportionate share at MD		0.00024921%
Employer's proportionate share of system NOL/(A) at prior MD	$	(704)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(913)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(984)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(106)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(97)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	23
Changes of assumptions	$	0	$	10
Net difference between projected and actual earnings on investments	$	3	$	0
Changes in proportionate share	$	9	$	89
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	12	$	122
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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	$	(102)
2nd Fiscal Year		(54)
3rd Fiscal Year		34
4th Fiscal Year		12
5th Fiscal Year		0
Thereafter		0
Total	$	(110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**693**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00390722%
Employer's proportionate share at MD		0.00206850%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,884)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,574)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,885)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,165)

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)	$	199
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(678)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 190
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 21	$ 0
Changes in proportionate share	$ 3,217	$ 1,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,238	$ 1,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,475

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 638
2nd Fiscal Year	457
3rd Fiscal Year	280
4th Fiscal Year	100
5th Fiscal Year	0
Thereafter	0
Total	$ 1,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**932**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00343051%
Employer's proportionate share at MD		0.00439462%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,190)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,092)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,627)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,862)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(2,081)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 404
Changes of assumptions	$ 0	$ 174
Net difference between projected and actual earnings on investments	$ 46	$ 0
Changes in proportionate share	$ 70	$ 1,687
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 116	$ 2,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,149)

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	$ (1,963)
2nd Fiscal Year	(994)
3rd Fiscal Year	595
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ (2,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01965976%
Employer's proportionate share at MD		0.01197895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,858)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,871)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,287)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,077)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28,213
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)	**$**	**23,136**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,101
Changes of assumptions	$ 0	$ 473
Net difference between projected and actual earnings on investments	$ 124	$ 0
Changes in proportionate share	$ 18,937	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,061	$ 1,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,487

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,832
2nd Fiscal Year	1,453
3rd Fiscal Year	1,621
4th Fiscal Year	581
5th Fiscal Year	0
Thereafter	0
Total	$ 17,487

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01244852%
Employer's proportionate share at MD		0.01128369%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,543)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,782)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,726
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)	**$**	**(3,056)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,037
Changes of assumptions	$ 0	$ 445
Net difference between projected and actual earnings on investments	$ 117	$ 0
Changes in proportionate share	$ 2,848	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,965	$ 1,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 491
2nd Fiscal Year	(1,083)
3rd Fiscal Year	1,527
4th Fiscal Year	548
5th Fiscal Year	0
Thereafter	0
Total	$ 1,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00151107%
Employer's proportionate share at MD		0.00211292%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,369)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,737)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,033)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,341)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(895)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,663)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 194
Changes of assumptions	$ 0	$ 83
Net difference between projected and actual earnings on investments	$ 22	$ 0
Changes in proportionate share	$ 59	$ 1,054
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 81	$ 1,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,104)
2nd Fiscal Year	(535)
3rd Fiscal Year	286
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ (1,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01527461%
Employer's proportionate share at MD		0.01191022%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,276)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,611)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,643)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,016)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(4,312)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,095
Changes of assumptions	$ 0	$ 470
Net difference between projected and actual earnings on investments	$ 124	$ 0
Changes in proportionate share	$ 6,365	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,489	$ 1,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,924

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,015
2nd Fiscal Year	(281)
3rd Fiscal Year	1,612
4th Fiscal Year	578
5th Fiscal Year	0
Thereafter	0
Total	$ 4,924

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00840626%
Employer's proportionate share at MD		0.01133933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,742)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,763)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,806)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,374)
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)	**$**	**(9,180)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,042
Changes of assumptions	$ 0	$ 448
Net difference between projected and actual earnings on investments	$ 118	$ 0
Changes in proportionate share	$ 38	$ 5,132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 156	$ 6,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,805)
2nd Fiscal Year	(2,746)
3rd Fiscal Year	1,534
4th Fiscal Year	550
5th Fiscal Year	0
Thereafter	0
Total	$ (6,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137603%
Employer's proportionate share at MD		0.00270017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,890)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,887)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,659)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,144)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,652)
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)	**$**	**(3,796)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 248
Changes of assumptions	$ 0	$ 107
Net difference between projected and actual earnings on investments	$ 28	$ 0
Changes in proportionate share	$ 0	$ 3,007
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28	$ 3,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,334)

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	$ (2,923)
2nd Fiscal Year	(907)
3rd Fiscal Year	365
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ (3,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00142362%
Employer's proportionate share at MD		0.00019357%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,059)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(709)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(644)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(764)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(82)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,733
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,651**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18
Changes of assumptions	$ 0	$ 8
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 2,288	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,290	$ 26
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,264

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	$ 1,760
2nd Fiscal Year	469
3rd Fiscal Year	26
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ 2,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02626860%
Employer's proportionate share at MD		0.03309221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(93,342)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(121,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(110,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(130,633)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,024)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,179)
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)	**$**	**(32,203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,042
Changes of assumptions	$ 0	$ 1,307
Net difference between projected and actual earnings on investments	$ 344	$ 0
Changes in proportionate share	$ 0	$ 12,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 344	$ 16,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,420)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,192)
2nd Fiscal Year	(7,312)
3rd Fiscal Year	4,478
4th Fiscal Year	1,606
5th Fiscal Year	0
Thereafter	0
Total	$ (16,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00487325%
Employer's proportionate share at MD		0.00817112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,316)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,920)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,256)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,260)
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)	**$**	**(10,723)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 751
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 85	$ 0
Changes in proportionate share	$ 0	$ 8,244
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 85	$ 9,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,233)

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	$ (8,278)
2nd Fiscal Year	(2,457)
3rd Fiscal Year	1,106
4th Fiscal Year	397
5th Fiscal Year	0
Thereafter	0
Total	$ (9,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01365290%
Employer's proportionate share at MD		0.01229643%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,514)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,541)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,852
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,359)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,130
Changes of assumptions	$ 0	$ 485
Net difference between projected and actual earnings on investments	$ 128	$ 0
Changes in proportionate share	$ 2,373	$ 369
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,501	$ 1,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 517

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (599)
2nd Fiscal Year	(1,146)
3rd Fiscal Year	1,664
4th Fiscal Year	597
5th Fiscal Year	0
Thereafter	0
Total	$ 517

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00734058%
Employer's proportionate share at MD		0.00065833%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,084)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,411)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,599)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(279)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,397
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)	**$**	**5,118**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 61
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 11,691	$ 2,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,698	$ 2,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,317

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	$ 6,589
2nd Fiscal Year	2,607
3rd Fiscal Year	89
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 9,317

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00100426%
Employer's proportionate share at MD		0.00164863%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,037)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,487)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,508)

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)	$	(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)	**$**	**(1,795)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 152
Changes of assumptions	$ 0	$ 65
Net difference between projected and actual earnings on investments	$ 17	$ 0
Changes in proportionate share	$ 78	$ 1,128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 95	$ 1,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,065)
2nd Fiscal Year	(488)
3rd Fiscal Year	223
4th Fiscal Year	80
5th Fiscal Year	0
Thereafter	0
Total	$ (1,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00811381%
Employer's proportionate share at MD		0.00936715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,831)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,299)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,970)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,887
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)	**$**	**6,917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 861
Changes of assumptions	$ 0	$ 370
Net difference between projected and actual earnings on investments	$ 97	$ 0
Changes in proportionate share	$ 582	$ 2,193
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 679	$ 3,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,745)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,671)
2nd Fiscal Year	(1,796)
3rd Fiscal Year	1,268
4th Fiscal Year	455
5th Fiscal Year	0
Thereafter	0
Total	$ (2,745)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196093%
Employer's proportionate share at MD		0.00228498%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,968)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,367)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,605)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,020)

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)	$	(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)	**$**	**(1,293)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 210
Changes of assumptions	$ 0	$ 90
Net difference between projected and actual earnings on investments	$ 24	$ 0
Changes in proportionate share	$ 28	$ 567
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 52	$ 867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (815)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (790)
2nd Fiscal Year	(446)
3rd Fiscal Year	309
4th Fiscal Year	111
5th Fiscal Year	0
Thereafter	0
Total	$ (815)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00230138%
Employer's proportionate share at MD		0.00951350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,178)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,835)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,555)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,032)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,094)
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)	**$**	**(13,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 875
Changes of assumptions	$ 0	$ 376
Net difference between projected and actual earnings on investments	$ 99	$ 0
Changes in proportionate share	$ 614	$ 12,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 713	$ 13,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,156)

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	$ (10,683)
2nd Fiscal Year	(4,221)
3rd Fiscal Year	1,287
4th Fiscal Year	462
5th Fiscal Year	0
Thereafter	0
Total	$ (13,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01637771%
Employer's proportionate share at MD		0.01772296%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,895)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,962)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,511)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,632)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,629
Changes of assumptions	$ 0	$ 700
Net difference between projected and actual earnings on investments	$ 184	$ 0
Changes in proportionate share	$ 1,970	$ 2,354
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,154	$ 4,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,529)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,803)
2nd Fiscal Year	(2,984)
3rd Fiscal Year	2,398
4th Fiscal Year	860
5th Fiscal Year	0
Thereafter	0
Total	$ (2,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03966403%
Employer's proportionate share at MD		0.01951934%
Employer's proportionate share of system NOL/(A) at prior MD	$	(140,940)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,473)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,053)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,272)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	949
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,323)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,794
Changes of assumptions	$ 0	$ 771
Net difference between projected and actual earnings on investments	$ 203	$ 0
Changes in proportionate share	$ 35,245	$ 11,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,448	$ 14,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,049

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	$ 12,014
2nd Fiscal Year	5,446
3rd Fiscal Year	2,641
4th Fiscal Year	947
5th Fiscal Year	0
Thereafter	0
Total	$ 21,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00024242%
Employer's proportionate share at MD		0.00119041%
Employer's proportionate share of system NOL/(A) at prior MD	$	(861)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,359)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,962)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,699)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(504)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,106
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)	**$**	**602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 109
Changes of assumptions	$ 0	$ 47
Net difference between projected and actual earnings on investments	$ 12	$ 0
Changes in proportionate share	$ 0	$ 1,782
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12	$ 1,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,926)

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	$ (1,598)
2nd Fiscal Year	(547)
3rd Fiscal Year	161
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ (1,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00296885%
Employer's proportionate share at MD		0.00379754%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,549)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,905)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,640)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,991)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,609)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,379)
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)	**$**	**(2,988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 349
Changes of assumptions	$ 0	$ 150
Net difference between projected and actual earnings on investments	$ 39	$ 0
Changes in proportionate share	$ 80	$ 1,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 119	$ 1,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,830)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,670)
2nd Fiscal Year	(858)
3rd Fiscal Year	514
4th Fiscal Year	184
5th Fiscal Year	0
Thereafter	0
Total	$ (1,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00408171%
Employer's proportionate share at MD		0.00058866%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,504)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,155)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,324)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(249)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,190
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 6	$ 0
Changes in proportionate share	$ 6,111	$ 33
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,117	$ 110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,007

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	$ 4,570
2nd Fiscal Year	1,329
3rd Fiscal Year	80
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ 6,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,084
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)	**$**	**3,084**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02326802%
Employer's proportionate share at MD		0.01465435%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,679)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,659)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,849)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,210)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,957
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,747**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,347
Changes of assumptions	$ 0	$ 579
Net difference between projected and actual earnings on investments	$ 152	$ 0
Changes in proportionate share	$ 15,070	$ 1,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,222	$ 2,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,273

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	$ 8,120
2nd Fiscal Year	1,459
3rd Fiscal Year	1,983
4th Fiscal Year	711
5th Fiscal Year	0
Thereafter	0
Total	$ 12,273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05893778%
Employer's proportionate share at MD		0.05536736%
Employer's proportionate share of system NOL/(A) at prior MD	$	(209,427)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(202,736)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(184,288)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(218,565)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,465)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,527)
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)	**$**	**(39,992)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,090
Changes of assumptions	$ 0	$ 2,186
Net difference between projected and actual earnings on investments	$ 575	$ 0
Changes in proportionate share	$ 6,247	$ 3,935
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,822	$ 11,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,389)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,386)
2nd Fiscal Year	(6,182)
3rd Fiscal Year	7,492
4th Fiscal Year	2,687
5th Fiscal Year	0
Thereafter	0
Total	$ (4,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00372012%
Employer's proportionate share at MD		0.00480327%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,219)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,588)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,961)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,036)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,109)
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)	**$**	**(4,145)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 442
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 50	$ 0
Changes in proportionate share	$ 97	$ 1,895
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 147	$ 2,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,380)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,164)
2nd Fiscal Year	(1,098)
3rd Fiscal Year	650
4th Fiscal Year	233
5th Fiscal Year	0
Thereafter	0
Total	$ (2,380)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00677479%
Employer's proportionate share at MD		0.00662115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,073)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,244)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,038)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,137)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,806)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,739
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(67)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 609
Changes of assumptions	$ 0	$ 261
Net difference between projected and actual earnings on investments	$ 69	$ 0
Changes in proportionate share	$ 3,028	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,097	$ 870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,227

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	$ 1,860
2nd Fiscal Year	(851)
3rd Fiscal Year	896
4th Fiscal Year	321
5th Fiscal Year	0
Thereafter	0
Total	$ 2,227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00334265%
Employer's proportionate share at MD		0.00480795%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,878)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,003)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,980)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,038)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,559)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,597)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 442
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 50	$ 0
Changes in proportionate share	$ 0	$ 2,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50	$ 3,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,163)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,793)
2nd Fiscal Year	(1,254)
3rd Fiscal Year	651
4th Fiscal Year	233
5th Fiscal Year	0
Thereafter	0
Total	$ (3,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00199022%
Employer's proportionate share at MD		0.00014915%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,072)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(546)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(496)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(589)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,494
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,431**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14
Changes of assumptions	$ 0	$ 6
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 3,221	$ 249
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,223	$ 269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,954

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	$ 2,204
2nd Fiscal Year	722
3rd Fiscal Year	20
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 2,954

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00598570%
Employer's proportionate share at MD		0.00960467%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,269)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,169)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,070)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,858)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,928)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 883
Changes of assumptions	$ 0	$ 379
Net difference between projected and actual earnings on investments	$ 100	$ 0
Changes in proportionate share	$ 466	$ 6,332
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 566	$ 7,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,010)
2nd Fiscal Year	(2,785)
3rd Fiscal Year	1,300
4th Fiscal Year	466
5th Fiscal Year	0
Thereafter	0
Total	$ (7,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00349274%
Employer's proportionate share at MD		0.00384523%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,411)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,080)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,179)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,630)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(320)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,950)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 353
Changes of assumptions	$ 0	$ 152
Net difference between projected and actual earnings on investments	$ 40	$ 0
Changes in proportionate share	$ 908	$ 617
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 948	$ 1,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (210)
2nd Fiscal Year	(671)
3rd Fiscal Year	520
4th Fiscal Year	187
5th Fiscal Year	0
Thereafter	0
Total	$ (174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05139830%
Employer's proportionate share at MD		0.04972996%
Employer's proportionate share of system NOL/(A) at prior MD	$	(182,636)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(182,094)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(165,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(196,311)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,076)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,029
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,047)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,572
Changes of assumptions	$ 0	$ 1,963
Net difference between projected and actual earnings on investments	$ 516	$ 0
Changes in proportionate share	$ 16,209	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,725	$ 6,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,190

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	$ 7,221
2nd Fiscal Year	(6,174)
3rd Fiscal Year	6,730
4th Fiscal Year	2,414
5th Fiscal Year	0
Thereafter	0
Total	$ 10,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00288913%
Employer's proportionate share at MD		0.00476072%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,266)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,432)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,018)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,403)
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)	**$**	**(5,421)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 438
Changes of assumptions	$ 0	$ 188
Net difference between projected and actual earnings on investments	$ 49	$ 0
Changes in proportionate share	$ 0	$ 3,615
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49	$ 4,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,192)

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	$ (3,656)
2nd Fiscal Year	(1,411)
3rd Fiscal Year	644
4th Fiscal Year	231
5th Fiscal Year	0
Thereafter	0
Total	$ (4,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.51125167%
Employer's proportionate share at MD		0.47306489%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,816,657)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,732,202)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,574,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,867,445)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(200,484)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(92,712)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(293,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,487
Changes of assumptions	$ 0	$ 18,677
Net difference between projected and actual earnings on investments	$ 4,913	$ 0
Changes in proportionate share	$ 66,812	$ 65,224
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 71,725	$ 127,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (92,919)
2nd Fiscal Year	(49,720)
3rd Fiscal Year	64,016
4th Fiscal Year	22,959
5th Fiscal Year	0
Thereafter	0
Total	$ (55,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02055704%
Employer's proportionate share at MD		0.02233921%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,046)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,799)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,355)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(88,185)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,467)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,289)
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)	**$**	**(18,756)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,054
Changes of assumptions	$ 0	$ 882
Net difference between projected and actual earnings on investments	$ 232	$ 0
Changes in proportionate share	$ 0	$ 7,254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 232	$ 10,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,958)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,270)
2nd Fiscal Year	(3,795)
3rd Fiscal Year	3,023
4th Fiscal Year	1,084
5th Fiscal Year	0
Thereafter	0
Total	$ (9,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04309576%
Employer's proportionate share at MD		0.03295615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(153,134)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(120,674)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(109,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(130,096)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,967)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,623
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)	**$**	**13,656**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,030
Changes of assumptions	$ 0	$ 1,301
Net difference between projected and actual earnings on investments	$ 342	$ 0
Changes in proportionate share	$ 20,306	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,648	$ 4,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,317

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	$ 10,703
2nd Fiscal Year	(445)
3rd Fiscal Year	4,460
4th Fiscal Year	1,599
5th Fiscal Year	0
Thereafter	0
Total	$ 16,317

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	671	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	671	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	671

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	671
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00279273%
Employer's proportionate share at MD		0.00390602%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,924)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,303)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,001)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,419)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,633)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 359
Changes of assumptions	$ 0	$ 154
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 244	$ 1,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 285	$ 2,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,176)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,907)
2nd Fiscal Year	(988)
3rd Fiscal Year	529
4th Fiscal Year	190
5th Fiscal Year	0
Thereafter	0
Total	$ (2,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00380797%
Employer's proportionate share at MD		0.00429503%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,531)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,727)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,296)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,820)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	348
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,472)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 395
Changes of assumptions	$ 0	$ 170
Net difference between projected and actual earnings on investments	$ 45	$ 0
Changes in proportionate share	$ 757	$ 852
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 802	$ 1,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (617)
2nd Fiscal Year	(787)
3rd Fiscal Year	581
4th Fiscal Year	208
5th Fiscal Year	0
Thereafter	0
Total	$ (615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00216878%
Employer's proportionate share at MD		0.00209655%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,677)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,276)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(889)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**10**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 193
Changes of assumptions	$ 0	$ 83
Net difference between projected and actual earnings on investments	$ 22	$ 0
Changes in proportionate share	$ 819	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 841	$ 276
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	$ 438
2nd Fiscal Year	(259)
3rd Fiscal Year	284
4th Fiscal Year	102
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00097579%
Employer's proportionate share at MD		0.00167013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,467)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,115)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,593)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(708)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,044)
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)	**$**	**(1,752)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 154
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 17	$ 0
Changes in proportionate share	$ 95	$ 1,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 112	$ 1,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,118)
2nd Fiscal Year	(511)
3rd Fiscal Year	226
4th Fiscal Year	81
5th Fiscal Year	0
Thereafter	0
Total	$ (1,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00220620%
Employer's proportionate share at MD		0.00016224%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,839)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(594)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(540)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(640)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,331
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15
Changes of assumptions	$ 0	$ 6
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 3,576	$ 1,121
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,578	$ 1,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,603
2nd Fiscal Year	803
3rd Fiscal Year	22
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 2,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00089159%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**964**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,560	$ 452
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,560	$ 452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 748
2nd Fiscal Year	360
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00373598%
Employer's proportionate share at MD		0.00478270%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,275)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,513)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,880)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,027)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,353)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,380)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 440
Changes of assumptions	$ 0	$ 189
Net difference between projected and actual earnings on investments	$ 50	$ 0
Changes in proportionate share	$ 104	$ 1,831
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 154	$ 2,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,306)

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	$ (2,105)
2nd Fiscal Year	(1,081)
3rd Fiscal Year	647
4th Fiscal Year	232
5th Fiscal Year	0
Thereafter	0
Total	$ (2,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00449456%
Employer's proportionate share at MD		0.00209141%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,971)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,961)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,256)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(886)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 192
Changes of assumptions	$ 0	$ 83
Net difference between projected and actual earnings on investments	$ 22	$ 0
Changes in proportionate share	$ 4,205	$ 1,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,227	$ 1,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,690

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,622
2nd Fiscal Year	683
3rd Fiscal Year	283
4th Fiscal Year	102
5th Fiscal Year	0
Thereafter	0
Total	$ 2,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00781078%
Employer's proportionate share at MD		0.01044021%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,754)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,228)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,213)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,425)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	611
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,814)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 960
Changes of assumptions	$ 0	$ 412
Net difference between projected and actual earnings on investments	$ 108	$ 0
Changes in proportionate share	$ 1,901	$ 4,600
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,009	$ 5,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,963)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,383)
2nd Fiscal Year	(2,499)
3rd Fiscal Year	1,413
4th Fiscal Year	507
5th Fiscal Year	0
Thereafter	0
Total	$ (3,963)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00663772%
Employer's proportionate share at MD		0.00863308%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,611)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,079)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,659)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,095
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)	**$**	**(2,564)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 794
Changes of assumptions	$ 0	$ 341
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 0	$ 4,097
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 90	$ 5,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,142)

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	$ (4,735)
2nd Fiscal Year	(1,994)
3rd Fiscal Year	1,168
4th Fiscal Year	419
5th Fiscal Year	0
Thereafter	0
Total	$ (5,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00024730%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(879)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 433	$ 126
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 433	$ 126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 207
2nd Fiscal Year	100
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00384946%
Employer's proportionate share at MD		0.00010801%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,678)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(395)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(360)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(426)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**3,082**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10
Changes of assumptions	$ 0	$ 4
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 6,546	$ 1,695
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,547	$ 1,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,838

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,323
2nd Fiscal Year	1,495
3rd Fiscal Year	15
4th Fiscal Year	5
5th Fiscal Year	0
Thereafter	0
Total	$ 4,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04401257%
Employer's proportionate share at MD		0.03392354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(156,392)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,216)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(112,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,915)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,081)
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)	**$**	**(21,458)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,118
Changes of assumptions	$ 0	$ 1,339
Net difference between projected and actual earnings on investments	$ 352	$ 0
Changes in proportionate share	$ 17,652	$ 9,167
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,004	$ 13,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,380

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,259)
2nd Fiscal Year	(598)
3rd Fiscal Year	4,591
4th Fiscal Year	1,646
5th Fiscal Year	0
Thereafter	0
Total	$ 4,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033516%
Employer's proportionate share at MD		0.00010193%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,191)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(373)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(402)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**577**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	9
Changes of assumptions	$	0	$	4
Net difference between projected and actual earnings on investments	$	1	$	0
Changes in proportionate share	$	408	$	171
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	409	$	184
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	$	126
2nd Fiscal Year		80
3rd Fiscal Year		14
4th Fiscal Year		5
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.25552191%
Employer's proportionate share at MD		0.24927961%
Employer's proportionate share of system NOL/(A) at prior MD	$	(907,959)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(912,777)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(829,716)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(984,042)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(105,644)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73,641)
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)	**$**	**(179,285)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,916
Changes of assumptions	$ 0	$ 9,842
Net difference between projected and actual earnings on investments	$ 2,589	$ 0
Changes in proportionate share	$ 10,922	$ 3,134
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,511	$ 35,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,381)

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	$ (36,408)
2nd Fiscal Year	(31,804)
3rd Fiscal Year	33,733
4th Fiscal Year	12,098
5th Fiscal Year	0
Thereafter	0
Total	$ (22,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00066067%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,199)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,608)

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)	$	(611)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(891)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 61
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 88	$ 1,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 95	$ 1,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,148)

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	$ (911)
2nd Fiscal Year	(358)
3rd Fiscal Year	89
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ (1,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121374%
Employer's proportionate share at MD		0.00206476%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,313)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,560)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,872)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,151)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(875)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,089)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,964)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 190
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 21	$ 0
Changes in proportionate share	$ 0	$ 2,106
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21	$ 2,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,357)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,108)
2nd Fiscal Year	(627)
3rd Fiscal Year	279
4th Fiscal Year	100
5th Fiscal Year	0
Thereafter	0
Total	$ (2,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01187582%
Employer's proportionate share at MD		0.00447411%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,892)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,662)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,896)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,352
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 411
Changes of assumptions	$ 0	$ 177
Net difference between projected and actual earnings on investments	$ 46	$ 0
Changes in proportionate share	$ 12,950	$ 2,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,996	$ 3,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,946

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	$ 6,752
2nd Fiscal Year	2,372
3rd Fiscal Year	605
4th Fiscal Year	217
5th Fiscal Year	0
Thereafter	0
Total	$ 9,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08172095%
Employer's proportionate share at MD		0.07563059%
Employer's proportionate share of system NOL/(A) at prior MD	$	(290,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(276,933)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(251,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(298,555)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,052)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,965)
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)	**$**	**(39,017)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,952
Changes of assumptions	$ 0	$ 2,986
Net difference between projected and actual earnings on investments	$ 785	$ 0
Changes in proportionate share	$ 10,655	$ 9,356
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,440	$ 19,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,854)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,803)
2nd Fiscal Year	(7,956)
3rd Fiscal Year	10,234
4th Fiscal Year	3,671
5th Fiscal Year	0
Thereafter	0
Total	$ (7,854)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00311203%
Employer's proportionate share at MD		0.00465786%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,058)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,055)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,387)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,974)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,112)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,086)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 428
Changes of assumptions	$ 0	$ 184
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 32	$ 2,705
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80	$ 3,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,827)
2nd Fiscal Year	(1,266)
3rd Fiscal Year	630
4th Fiscal Year	226
5th Fiscal Year	0
Thereafter	0
Total	$ (3,237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123001%
Employer's proportionate share at MD		0.00452975%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,371)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,881)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,920)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,183)
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)	**$**	**(6,103)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 416
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 47	$ 0
Changes in proportionate share	$ 0	$ 6,398
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47	$ 6,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,946)

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	$ (5,823)
2nd Fiscal Year	(1,956)
3rd Fiscal Year	613
4th Fiscal Year	220
5th Fiscal Year	0
Thereafter	0
Total	$ (6,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00160828%
Employer's proportionate share at MD		0.00186464%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,715)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,206)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,361)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(790)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(569)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,359)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 171
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 19	$ 0
Changes in proportionate share	$ 101	$ 448
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 120	$ 693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (573)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (556)
2nd Fiscal Year	(360)
3rd Fiscal Year	252
4th Fiscal Year	90
5th Fiscal Year	0
Thereafter	0
Total	$ (573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00513641%
Employer's proportionate share at MD		0.00303401%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,251)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,110)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,286)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(1,133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 279
Changes of assumptions	$ 0	$ 120
Net difference between projected and actual earnings on investments	$ 32	$ 0
Changes in proportionate share	$ 3,678	$ 1,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,710	$ 2,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,509

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 521
2nd Fiscal Year	430
3rd Fiscal Year	411
4th Fiscal Year	147
5th Fiscal Year	0
Thereafter	0
Total	$ 1,509

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00144924%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	2,864
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 2,536	$ 535
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,536	$ 535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,001

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,415
2nd Fiscal Year	586
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,001

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00415208%
Employer's proportionate share at MD		0.00363436%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,754)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,097)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(172)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,712)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 334
Changes of assumptions	$ 0	$ 143
Net difference between projected and actual earnings on investments	$ 38	$ 0
Changes in proportionate share	$ 906	$ 351
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 944	$ 828
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	$ (262)
2nd Fiscal Year	(291)
3rd Fiscal Year	492
4th Fiscal Year	176
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00466296%
Employer's proportionate share at MD		0.00568603%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,569)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,820)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,446)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,410)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,787)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,197)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 523
Changes of assumptions	$ 0	$ 224
Net difference between projected and actual earnings on investments	$ 59	$ 0
Changes in proportionate share	$ 167	$ 1,789
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 226	$ 2,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,310)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,161)
2nd Fiscal Year	(1,195)
3rd Fiscal Year	769
4th Fiscal Year	276
5th Fiscal Year	0
Thereafter	0
Total	$ (2,310)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00098936%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,623)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,293)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,906)

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)	$	(1,098)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,517)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	91
Changes of assumptions	$	0	$	39
Net difference between projected and actual earnings on investments	$	10	$	0
Changes in proportionate share	$	0	$	1,731
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	10	$	1,861
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,851)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,497)
2nd Fiscal Year	(535)
3rd Fiscal Year	134
4th Fiscal Year	48
5th Fiscal Year	0
Thereafter	0
Total	$ (1,851)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00095504%
Employer's proportionate share at MD		0.00123156%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,510)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,099)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,862)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(522)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(799)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 113
Changes of assumptions	$ 0	$ 49
Net difference between projected and actual earnings on investments	$ 13	$ 0
Changes in proportionate share	$ 61	$ 484
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 74	$ 646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (572)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (518)
2nd Fiscal Year	(281)
3rd Fiscal Year	167
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ (572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215088%
Employer's proportionate share at MD		0.00253746%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,643)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,291)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,017)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,075)
▪ 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)	**$**	**(1,243)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	233
Changes of assumptions	$	0	$	100
Net difference between projected and actual earnings on investments	$	26	$	0
Changes in proportionate share	$	5	$	677
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	31	$	1,010
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(979)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(939)
2nd Fiscal Year		(506)
3rd Fiscal Year		343
4th Fiscal Year		123
5th Fiscal Year		0
Thereafter		0
Total	$	(979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00150781%
Employer's proportionate share at MD		0.00104079%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,358)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,811)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,109)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(441)
▪ 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)	**$**	**(320)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 0	$ 41
Net difference between projected and actual earnings on investments	$ 11	$ 0
Changes in proportionate share	$ 817	$ 171
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 828	$ 308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 283
2nd Fiscal Year	46
3rd Fiscal Year	141
4th Fiscal Year	51
5th Fiscal Year	0
Thereafter	0
Total	$ 520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00397718%
Employer's proportionate share at MD		0.00458211%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,132)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,778)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,251)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,088)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,942)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,853)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,795)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 421
Changes of assumptions	$ 0	$ 181
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 0	$ 3,079
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48	$ 3,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,633)

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	$ (3,600)
2nd Fiscal Year	(876)
3rd Fiscal Year	620
4th Fiscal Year	222
5th Fiscal Year	0
Thereafter	0
Total	$ (3,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003905%
Employer's proportionate share at MD		0.00057089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(139)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,090)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(242)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(58)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(300)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	52
Changes of assumptions	$	0	$	23
Net difference between projected and actual earnings on investments	$	6	$	0
Changes in proportionate share	$	0	$	934
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	6	$	1,009
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,003)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(814)
2nd Fiscal Year		(294)
3rd Fiscal Year		77
4th Fiscal Year		28
5th Fiscal Year		0
Thereafter		0
Total	$	(1,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00878210%
Employer's proportionate share at MD		0.00221718%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,206)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,119)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,380)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,752)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(940)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,715
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**775**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 204
Changes of assumptions	$ 0	$ 88
Net difference between projected and actual earnings on investments	$ 23	$ 0
Changes in proportionate share	$ 11,486	$ 4,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,509	$ 4,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,757

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	$ 4,004
2nd Fiscal Year	2,346
3rd Fiscal Year	300
4th Fiscal Year	108
5th Fiscal Year	0
Thereafter	0
Total	$ 6,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021273%
Employer's proportionate share at MD		0.00226674%
Employer's proportionate share of system NOL/(A) at prior MD	$	(756)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,300)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,545)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,948)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(961)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,153)
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)	**$**	**(2,114)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 208
Changes of assumptions	$ 0	$ 89
Net difference between projected and actual earnings on investments	$ 24	$ 0
Changes in proportionate share	$ 310	$ 3,594
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 334	$ 3,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,557)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,833)
2nd Fiscal Year	(1,142)
3rd Fiscal Year	307
4th Fiscal Year	110
5th Fiscal Year	0
Thereafter	0
Total	$ (3,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	40	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	40	$	0
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	$	40
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00140572%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,995)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	1,801
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)	**$**	**1,801**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	2,459	$	51
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	2,459	$	51
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,408

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,841
2nd Fiscal Year		567
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	2,408

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05274463%
Employer's proportionate share at MD		0.06567431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(187,420)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(240,477)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(218,594)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(259,252)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,841
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,992)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,037
Changes of assumptions	$ 0	$ 2,593
Net difference between projected and actual earnings on investments	$ 682	$ 0
Changes in proportionate share	$ 1,247	$ 22,622
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,929	$ 31,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,135)
2nd Fiscal Year	(14,263)
3rd Fiscal Year	8,887
4th Fiscal Year	3,187
5th Fiscal Year	0
Thereafter	0
Total	$ (29,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00732309%
Employer's proportionate share at MD		0.00918854%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,022)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,645)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,584)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,272)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,894)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,892)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,786)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 845
Changes of assumptions	$ 0	$ 363
Net difference between projected and actual earnings on investments	$ 95	$ 0
Changes in proportionate share	$ 855	$ 3,264
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 950	$ 4,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,522)

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	$ (3,192)
2nd Fiscal Year	(2,018)
3rd Fiscal Year	1,243
4th Fiscal Year	446
5th Fiscal Year	0
Thereafter	0
Total	$ (3,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.66093777%
Employer's proportionate share at MD		0.68596859%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,348,544)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,511,783)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,283,215)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,707,892)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(290,713)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(278,446)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(569,159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 63,059
Changes of assumptions	$ 0	$ 27,083
Net difference between projected and actual earnings on investments	$ 7,123	$ 0
Changes in proportionate share	$ 0	$ 81,465
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,123	$ 171,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (164,484)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (186,039)
2nd Fiscal Year	(104,562)
3rd Fiscal Year	92,826
4th Fiscal Year	33,292
5th Fiscal Year	0
Thereafter	0
Total	$ (164,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00226233%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,916
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,916**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 3,958	$ 1,148
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,958	$ 1,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,810

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	$ 1,897
2nd Fiscal Year	913
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,810

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00430014%
Employer's proportionate share at MD		0.00030719%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,280)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,125)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,213)

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)	$	4,110
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,980**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28
Changes of assumptions	$ 0	$ 12
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 6,986	$ 125
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,989	$ 165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,824

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,198
2nd Fiscal Year	1,570
3rd Fiscal Year	42
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ 6,824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01064459%
Employer's proportionate share at MD		0.00989035%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,824)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,043)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,192)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	468
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,724)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 909
Changes of assumptions	$ 0	$ 390
Net difference between projected and actual earnings on investments	$ 103	$ 0
Changes in proportionate share	$ 1,501	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,604	$ 1,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 305

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (457)
2nd Fiscal Year	(1,057)
3rd Fiscal Year	1,338
4th Fiscal Year	480
5th Fiscal Year	0
Thereafter	0
Total	$ 305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00895415%
Employer's proportionate share at MD		0.01782302%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,817)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,262)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,323)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,357)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,553)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,167)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,720)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,638
Changes of assumptions	$ 0	$ 704
Net difference between projected and actual earnings on investments	$ 185	$ 0
Changes in proportionate share	$ 1,015	$ 15,517
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,200	$ 17,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,659)

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	$ (13,901)
2nd Fiscal Year	(6,035)
3rd Fiscal Year	2,412
4th Fiscal Year	865
5th Fiscal Year	0
Thereafter	0
Total	$ (16,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01310623%
Employer's proportionate share at MD		0.01832845%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,113)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,005)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(72,352)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,768)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,730)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,498)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,685
Changes of assumptions	$ 0	$ 724
Net difference between projected and actual earnings on investments	$ 190	$ 0
Changes in proportionate share	$ 0	$ 9,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 190	$ 11,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,683)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,420)
2nd Fiscal Year	(4,632)
3rd Fiscal Year	2,480
4th Fiscal Year	890
5th Fiscal Year	0
Thereafter	0
Total	$ (11,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078706%
Employer's proportionate share at MD		0.00093232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,797)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,680)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(395)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(584)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 86
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 10	$ 0
Changes in proportionate share	$ 36	$ 254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46	$ 377
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	$ (315)
2nd Fiscal Year	(187)
3rd Fiscal Year	126
4th Fiscal Year	45
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00172380%
Employer's proportionate share at MD		0.00117171%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,290)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,625)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(497)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**577**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 108
Changes of assumptions	$ 0	$ 46
Net difference between projected and actual earnings on investments	$ 12	$ 0
Changes in proportionate share	$ 1,010	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,022	$ 154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 591
2nd Fiscal Year	62
3rd Fiscal Year	159
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02752341%
Employer's proportionate share at MD		0.01756633%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,800)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,322)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,344)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,445)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,022
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)	**$**	**11,577**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,615
Changes of assumptions	$ 0	$ 694
Net difference between projected and actual earnings on investments	$ 182	$ 0
Changes in proportionate share	$ 17,421	$ 581
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,603	$ 2,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,713

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,883
2nd Fiscal Year	1,601
3rd Fiscal Year	2,377
4th Fiscal Year	853
5th Fiscal Year	0
Thereafter	0
Total	$ 14,713

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00886670%
Employer's proportionate share at MD		0.00356142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,507)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,041)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,059)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,509)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,257
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)	**$**	**(252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 327
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 9,283	$ 3,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,320	$ 3,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,781

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	$ 3,474
2nd Fiscal Year	1,653
3rd Fiscal Year	482
4th Fiscal Year	173
5th Fiscal Year	0
Thereafter	0
Total	$ 5,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03499497%
Employer's proportionate share at MD		0.02765212%
Employer's proportionate share of system NOL/(A) at prior MD	$	(124,349)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,253)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(109,158)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,719)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	320
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,399)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,542
Changes of assumptions	$ 0	$ 1,092
Net difference between projected and actual earnings on investments	$ 287	$ 0
Changes in proportionate share	$ 12,847	$ 2,643
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,134	$ 6,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,857

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	$ 2,616
2nd Fiscal Year	(843)
3rd Fiscal Year	3,742
4th Fiscal Year	1,342
5th Fiscal Year	0
Thereafter	0
Total	$ 6,857

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00257431%
Employer's proportionate share at MD		0.00391023%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,147)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,015)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,436)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,657)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,347)
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)	**$**	**(4,004)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 359
Changes of assumptions	$ 0	$ 154
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 0	$ 2,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41	$ 2,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,831)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,474)
2nd Fiscal Year	(1,077)
3rd Fiscal Year	529
4th Fiscal Year	190
5th Fiscal Year	0
Thereafter	0
Total	$ (2,831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00212811%
Employer's proportionate share at MD		0.00269316%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,562)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,861)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,631)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,141)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,500)
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)	**$**	**(2,641)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 248
Changes of assumptions	$ 0	$ 106
Net difference between projected and actual earnings on investments	$ 28	$ 0
Changes in proportionate share	$ 0	$ 1,001
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28	$ 1,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,327)

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	$ (1,223)
2nd Fiscal Year	(599)
3rd Fiscal Year	364
4th Fiscal Year	131
5th Fiscal Year	0
Thereafter	0
Total	$ (1,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317507%
Employer's proportionate share at MD		0.00131572%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,818)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,379)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,194)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(558)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,699
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)	**$**	**3,141**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 121
Changes of assumptions	$ 0	$ 52
Net difference between projected and actual earnings on investments	$ 14	$ 0
Changes in proportionate share	$ 3,305	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,319	$ 173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,146

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	$ 2,335
2nd Fiscal Year	569
3rd Fiscal Year	178
4th Fiscal Year	64
5th Fiscal Year	0
Thereafter	0
Total	$ 3,146

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	59
o Differences 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	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00157086%
Employer's proportionate share at MD		0.00230929%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,582)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,456)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,686)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,116)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(979)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(176)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,155)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 212
Changes of assumptions	$ 0	$ 91
Net difference between projected and actual earnings on investments	$ 24	$ 0
Changes in proportionate share	$ 130	$ 1,292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 154	$ 1,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,441)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,250)
2nd Fiscal Year	(616)
3rd Fiscal Year	312
4th Fiscal Year	112
5th Fiscal Year	0
Thereafter	0
Total	$ (1,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01335801%
Employer's proportionate share at MD		0.01067632%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,093)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,145)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,525)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,814
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,711)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 981
Changes of assumptions	$ 0	$ 422
Net difference between projected and actual earnings on investments	$ 111	$ 0
Changes in proportionate share	$ 4,954	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,065	$ 1,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,662

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,086
2nd Fiscal Year	(387)
3rd Fiscal Year	1,445
4th Fiscal Year	518
5th Fiscal Year	0
Thereafter	0
Total	$ 3,662

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00481549%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,111)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,248
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,248**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 8,425	$ 926
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,425	$ 926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,499

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	$ 5,555
2nd Fiscal Year	1,944
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 7,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00300221%
Employer's proportionate share at MD		0.00414635%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,668)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,757)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,229)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,986)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 381
Changes of assumptions	$ 0	$ 164
Net difference between projected and actual earnings on investments	$ 43	$ 0
Changes in proportionate share	$ 166	$ 2,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 209	$ 2,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,338)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,067)
2nd Fiscal Year	(1,033)
3rd Fiscal Year	561
4th Fiscal Year	201
5th Fiscal Year	0
Thereafter	0
Total	$ (2,338)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04704325%
Employer's proportionate share at MD		0.05129209%
Employer's proportionate share of system NOL/(A) at prior MD	$	(167,161)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,814)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(170,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(202,478)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,738)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,869)
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)	**$**	**(23,607)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,715
Changes of assumptions	$ 0	$ 2,025
Net difference between projected and actual earnings on investments	$ 533	$ 0
Changes in proportionate share	$ 0	$ 7,563
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 533	$ 14,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,770)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,422)
2nd Fiscal Year	(8,779)
3rd Fiscal Year	6,941
4th Fiscal Year	2,489
5th Fiscal Year	0
Thereafter	0
Total	$ (13,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00090705%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,223)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,421
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,587	$ 461
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,587	$ 461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,126

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	$ 759
2nd Fiscal Year	367
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05232690%
Employer's proportionate share at MD		0.04653978%
Employer's proportionate share of system NOL/(A) at prior MD	$	(185,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(154,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(183,718)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,724)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,740)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,464)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,278
Changes of assumptions	$ 0	$ 1,837
Net difference between projected and actual earnings on investments	$ 483	$ 0
Changes in proportionate share	$ 10,125	$ 3,911
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,608	$ 10,026
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	$ (3,903)
2nd Fiscal Year	(4,072)
3rd Fiscal Year	6,298
4th Fiscal Year	2,259
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00872027%
Employer's proportionate share at MD		0.00886218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,986)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,450)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,497)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,984)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,756)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,671)
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)	**$**	**(5,427)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 815
Changes of assumptions	$ 0	$ 350
Net difference between projected and actual earnings on investments	$ 92	$ 0
Changes in proportionate share	$ 96	$ 248
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 188	$ 1,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,225)

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	$ (1,577)
2nd Fiscal Year	(1,277)
3rd Fiscal Year	1,199
4th Fiscal Year	430
5th Fiscal Year	0
Thereafter	0
Total	$ (1,225)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00044051%
Employer's proportionate share at MD		0.00067048%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,232)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,647)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(284)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(110)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(394)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 19	$ 402
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26	$ 490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (464)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (402)
2nd Fiscal Year	(185)
3rd Fiscal Year	91
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ (464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121740%
Employer's proportionate share at MD		0.00161543%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,326)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,915)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,377)
▪ 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)	$	(685)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,117)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	149
Changes of assumptions	$	0	$	64
Net difference between projected and actual earnings on investments	$	17	$	0
Changes in proportionate share	$	59	$	696
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	76	$	909
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(833)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(747)
2nd Fiscal Year		(382)
3rd Fiscal Year		219
4th Fiscal Year		78
5th Fiscal Year		0
Thereafter		0
Total	$	(833)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00023632%
Employer's proportionate share at MD		0.00034740%
Employer's proportionate share of system NOL/(A) at prior MD	$	(840)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,272)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,156)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,371)

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)	$	68
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	32
Changes of assumptions	$	0	$	14
Net difference between projected and actual earnings on investments	$	4	$	0
Changes in proportionate share	$	13	$	194
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	17	$	240
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(195)
2nd Fiscal Year		(92)
3rd Fiscal Year		47
4th Fiscal Year		17
5th Fiscal Year		0
Thereafter		0
Total	$	(223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01400311%
Employer's proportionate share at MD		0.01483062%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,758)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,305)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,545)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,285)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,705)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,990)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,363
Changes of assumptions	$ 0	$ 586
Net difference between projected and actual earnings on investments	$ 154	$ 0
Changes in proportionate share	$ 0	$ 4,517
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 154	$ 6,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,312)

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	$ (6,661)
2nd Fiscal Year	(2,377)
3rd Fiscal Year	2,007
4th Fiscal Year	720
5th Fiscal Year	0
Thereafter	0
Total	$ (6,312)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00109537%
Employer's proportionate share at MD		0.00148217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,892)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,427)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,933)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,851)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(628)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	470
o Differences 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	$ 136
Changes of assumptions	$ 0	$ 59
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 226	$ 677
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 241	$ 872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (542)
2nd Fiscal Year	(361)
3rd Fiscal Year	201
4th Fiscal Year	72
5th Fiscal Year	0
Thereafter	0
Total	$ (631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2704: Clatsop County 4-H District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00136830%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,862)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	451
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 2,394	$ 694
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,394	$ 694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,147
2nd Fiscal Year	553
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02825434%
Employer's proportionate share at MD		0.02916609%
Employer's proportionate share of system NOL/(A) at prior MD	$	(100,398)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,796)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(97,078)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(115,134)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,361)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,247)
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)	**$**	**(21,608)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,681
Changes of assumptions	$ 0	$ 1,152
Net difference between projected and actual earnings on investments	$ 303	$ 0
Changes in proportionate share	$ 798	$ 1,595
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,101	$ 5,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,327)

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	$ (5,305)
2nd Fiscal Year	(4,384)
3rd Fiscal Year	3,947
4th Fiscal Year	1,416
5th Fiscal Year	0
Thereafter	0
Total	$ (4,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003986%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	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)	**$**	**616**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	220	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	220	$	0
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	$	204
2nd Fiscal Year		16
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**428**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01125146%
Employer's proportionate share at MD		0.00575850%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,980)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,086)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,167)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	813
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,627)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 529
Changes of assumptions	$ 0	$ 227
Net difference between projected and actual earnings on investments	$ 60	$ 0
Changes in proportionate share	$ 9,610	$ 2,899
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,670	$ 3,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,015

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,531
2nd Fiscal Year	1,424
3rd Fiscal Year	779
4th Fiscal Year	279
5th Fiscal Year	0
Thereafter	0
Total	$ 6,015

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00823502%
Employer's proportionate share at MD		0.00400421%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,262)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,662)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,328)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,807)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,697)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(2,234)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 368
Changes of assumptions	$ 0	$ 158
Net difference between projected and actual earnings on investments	$ 42	$ 0
Changes in proportionate share	$ 7,403	$ 2,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,445	$ 3,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,407
2nd Fiscal Year	1,158
3rd Fiscal Year	542
4th Fiscal Year	194
5th Fiscal Year	0
Thereafter	0
Total	$ 4,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143989%
Employer's proportionate share at MD		0.00171081%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,116)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,264)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,753)

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)	$	(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)	**$**	**(1,076)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 157
Changes of assumptions	$ 0	$ 68
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 65	$ 474
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83	$ 699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (616)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (586)
2nd Fiscal Year	(345)
3rd Fiscal Year	232
4th Fiscal Year	83
5th Fiscal Year	0
Thereafter	0
Total	$ (616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06443050%
Employer's proportionate share at MD		0.08956162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(228,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(327,944)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(298,102)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(353,548)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,956)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(35,796)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(73,752)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,233
Changes of assumptions	$ 0	$ 3,536
Net difference between projected and actual earnings on investments	$ 930	$ 0
Changes in proportionate share	$ 7,748	$ 43,969
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,678	$ 55,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,060)

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	$ (41,048)
2nd Fiscal Year	(22,478)
3rd Fiscal Year	12,120
4th Fiscal Year	4,347
5th Fiscal Year	0
Thereafter	0
Total	$ (47,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001302%
Employer's proportionate share at MD		0.00000982%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**506**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	1
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	5	$	7
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	5	$	8
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	$	(5)
2nd Fiscal Year		0
3rd Fiscal Year		1
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00271179%
Employer's proportionate share at MD		0.00351841%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,636)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,883)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,491)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,160)
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)	**$**	**(2,651)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 323
Changes of assumptions	$ 0	$ 139
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 558	$ 1,411
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 595	$ 1,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,278)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,115)
2nd Fiscal Year	(810)
3rd Fiscal Year	476
4th Fiscal Year	171
5th Fiscal Year	0
Thereafter	0
Total	$ (1,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,044
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)	**$**	**1,044**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00295665%
Employer's proportionate share at MD		0.00465272%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,506)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,037)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,486)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,367)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,972)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,504)
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)	**$**	**(3,476)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 428
Changes of assumptions	$ 0	$ 184
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 152	$ 2,967
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 200	$ 3,579
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	$ (2,909)
2nd Fiscal Year	(1,325)
3rd Fiscal Year	630
4th Fiscal Year	226
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299163%
Employer's proportionate share at MD		0.00020666%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,630)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(757)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(816)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(88)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,888
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19
Changes of assumptions	$ 0	$ 8
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 4,964	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,966	$ 27
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,939

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,805
2nd Fiscal Year	1,096
3rd Fiscal Year	28
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ 4,939

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00247059%
Employer's proportionate share at MD		0.00292040%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,779)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,694)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,720)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,528)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,238)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,015)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,253)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 268
Changes of assumptions	$ 0	$ 115
Net difference between projected and actual earnings on investments	$ 30	$ 0
Changes in proportionate share	$ 0	$ 2,041
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30	$ 2,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,394)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,348)
2nd Fiscal Year	(583)
3rd Fiscal Year	395
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ (2,394)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,869
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)	**$**	**5,869**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00436807%
Employer's proportionate share at MD		0.00357732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,099)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,907)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,122)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,516)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,570
o Differences 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	$ 329
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 1,802	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,839	$ 470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 884
2nd Fiscal Year	(173)
3rd Fiscal Year	484
4th Fiscal Year	174
5th Fiscal Year	0
Thereafter	0
Total	$ 1,369

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00445674%
Employer's proportionate share at MD		0.00331595%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,836)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,142)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,037)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,090)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,405)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,028)
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)	**$**	**(3,433)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 305
Changes of assumptions	$ 0	$ 131
Net difference between projected and actual earnings on investments	$ 34	$ 0
Changes in proportionate share	$ 1,996	$ 1,746
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,030	$ 2,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (764)
2nd Fiscal Year	3
3rd Fiscal Year	449
4th Fiscal Year	161
5th Fiscal Year	0
Thereafter	0
Total	$ (152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02325703%
Employer's proportionate share at MD		0.02317194%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(84,848)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,127)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(91,472)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,820)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,282
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)	**$**	**6,462**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,130
Changes of assumptions	$ 0	$ 915
Net difference between projected and actual earnings on investments	$ 241	$ 0
Changes in proportionate share	$ 8,849	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,090	$ 3,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,045

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	$ 4,940
2nd Fiscal Year	(3,156)
3rd Fiscal Year	3,136
4th Fiscal Year	1,125
5th Fiscal Year	0
Thereafter	0
Total	$ 6,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00548418%
Employer's proportionate share at MD		0.00747399%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,487)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,367)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,504)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,167)
▪ Net amortization of employer-specific deferred amounts from:		
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)	**$**	**(2,561)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 687
Changes of assumptions	$ 0	$ 295
Net difference between projected and actual earnings on investments	$ 78	$ 0
Changes in proportionate share	$ 1,620	$ 3,481
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,698	$ 4,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,765)

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	$ (2,307)
2nd Fiscal Year	(1,833)
3rd Fiscal Year	1,011
4th Fiscal Year	363
5th Fiscal Year	0
Thereafter	0
Total	$ (2,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185355%
Employer's proportionate share at MD		0.00010520%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(385)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(415)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,572
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,527**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	10
Changes of assumptions	$	0	$	4
Net difference between projected and actual earnings on investments	$	1	$	0
Changes in proportionate share	$	3,060	$	400
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	3,061	$	414
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,647

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	$	1,935
2nd Fiscal Year		693
3rd Fiscal Year		14
4th Fiscal Year		5
5th Fiscal Year		0
Thereafter		0
Total	$	2,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00529382%
Employer's proportionate share at MD		0.00537089%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,811)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,666)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,202)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,276)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,410)
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)	**$**	**(3,686)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 494
Changes of assumptions	$ 0	$ 212
Net difference between projected and actual earnings on investments	$ 56	$ 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)	$ 56	$ 1,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,235)
2nd Fiscal Year	(771)
3rd Fiscal Year	727
4th Fiscal Year	261
5th Fiscal Year	0
Thereafter	0
Total	$ (1,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01675883%
Employer's proportionate share at MD		0.02273102%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,550)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(83,233)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(75,659)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,633)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,541)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,090
Changes of assumptions	$ 0	$ 897
Net difference between projected and actual earnings on investments	$ 236	$ 0
Changes in proportionate share	$ 1,537	$ 10,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,773	$ 13,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,300)
2nd Fiscal Year	(5,542)
3rd Fiscal Year	3,076
4th Fiscal Year	1,103
5th Fiscal Year	0
Thereafter	0
Total	$ (11,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	340
o Differences 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**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215983%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,675)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	14,863
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)	**$**	**14,863**

	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	$ 8,389	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,389	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,389

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,517
2nd Fiscal Year	872
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 8,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00029205%
Employer's proportionate share at MD		0.00097440%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,038)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,846)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(413)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	284
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 90
Changes of assumptions	$ 0	$ 38
Net difference between projected and actual earnings on investments	$ 10	$ 0
Changes in proportionate share	$ 0	$ 1,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10	$ 1,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,460)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,230)
2nd Fiscal Year	(409)
3rd Fiscal Year	132
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ (1,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008664%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,027
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,027**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,067
2nd Fiscal Year	34
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,101

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18039801%
Employer's proportionate share at MD		0.19384585%
Employer's proportionate share of system NOL/(A) at prior MD	$	(641,018)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(709,797)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(645,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(765,215)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(82,152)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,238)
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)	**$**	**(92,390)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,820
Changes of assumptions	$ 0	$ 7,653
Net difference between projected and actual earnings on investments	$ 2,013	$ 0
Changes in proportionate share	$ 14,972	$ 23,528
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,985	$ 49,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,016)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,534)
2nd Fiscal Year	(32,121)
3rd Fiscal Year	26,232
4th Fiscal Year	9,408
5th Fiscal Year	0
Thereafter	0
Total	$ (32,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01839965%
Employer's proportionate share at MD		0.02155604%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,380)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,931)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,093)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,135)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,654)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,789)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,982
Changes of assumptions	$ 0	$ 851
Net difference between projected and actual earnings on investments	$ 224	$ 0
Changes in proportionate share	$ 0	$ 5,894
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 224	$ 8,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,503)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,223)
2nd Fiscal Year	(4,243)
3rd Fiscal Year	2,917
4th Fiscal Year	1,046
5th Fiscal Year	0
Thereafter	0
Total	$ (8,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00859296%
Employer's proportionate share at MD		0.00858024%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,534)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,418)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,871)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,636)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,509)
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)	**$**	**(8,145)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 789
Changes of assumptions	$ 0	$ 339
Net difference between projected and actual earnings on investments	$ 89	$ 0
Changes in proportionate share	$ 22	$ 2,779
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 111	$ 3,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,796)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,196)
2nd Fiscal Year	(1,176)
3rd Fiscal Year	1,161
4th Fiscal Year	416
5th Fiscal Year	0
Thereafter	0
Total	$ (3,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00074760%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,656)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	1,616
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)	**$**	**1,616**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,495
2nd Fiscal Year	302
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01658474%
Employer's proportionate share at MD		0.02058725%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,931)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81,269)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,725)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,730)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,455)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,893
Changes of assumptions	$ 0	$ 813
Net difference between projected and actual earnings on investments	$ 214	$ 0
Changes in proportionate share	$ 1,060	$ 7,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,274	$ 9,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,434)

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	$ (7,769)
2nd Fiscal Year	(4,450)
3rd Fiscal Year	2,786
4th Fiscal Year	999
5th Fiscal Year	0
Thereafter	0
Total	$ (8,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01005481%
Employer's proportionate share at MD		0.00935265%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,728)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,246)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,964)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(684)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,648)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 860
Changes of assumptions	$ 0	$ 369
Net difference between projected and actual earnings on investments	$ 97	$ 0
Changes in proportionate share	$ 1,229	$ 390
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,326	$ 1,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (293)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,009)
2nd Fiscal Year	(1,004)
3rd Fiscal Year	1,266
4th Fiscal Year	454
5th Fiscal Year	0
Thereafter	0
Total	$ (293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00222410%
Employer's proportionate share at MD		0.00177113%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,485)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,895)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,992)

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)	$	(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)	**$**	**(1,031)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 163
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 793	$ 202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 811	$ 435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 112
2nd Fiscal Year	(61)
3rd Fiscal Year	240
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ 376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02948679%
Employer's proportionate share at MD		0.03023774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(104,777)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(110,720)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(100,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(119,365)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,815)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(992)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,807)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,780
Changes of assumptions	$ 0	$ 1,194
Net difference between projected and actual earnings on investments	$ 314	$ 0
Changes in proportionate share	$ 1,148	$ 1,314
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,462	$ 5,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,826)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,917)
2nd Fiscal Year	(4,468)
3rd Fiscal Year	4,092
4th Fiscal Year	1,468
5th Fiscal Year	0
Thereafter	0
Total	$ (3,826)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00320355%
Employer's proportionate share at MD		0.00152986%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,092)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,039)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(648)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(99)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(747)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 141
Changes of assumptions	$ 0	$ 60
Net difference between projected and actual earnings on investments	$ 16	$ 0
Changes in proportionate share	$ 2,928	$ 1,111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,944	$ 1,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,632

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	$ 886
2nd Fiscal Year	464
3rd Fiscal Year	207
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ 1,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00049176%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,747)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,303
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,303**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,740
2nd Fiscal Year	198
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00326253%
Employer's proportionate share at MD		0.00066815%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,593)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,447)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,638)

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)	$	3,621
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,338**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 61
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 4,680	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,687	$ 87
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,600

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,521
2nd Fiscal Year	955
3rd Fiscal Year	90
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 4,600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083139%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,954)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,558
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)	**$**	**1,558**

	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	$ 1,454	$ 423
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,454	$ 423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,031

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	$ 696
2nd Fiscal Year	335
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00227698%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,091)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	2,918
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)	**$**	**2,918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 3,984	$ 73
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,984	$ 73
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,911

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	$ 2,991
2nd Fiscal Year	920
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02498693%
Employer's proportionate share at MD		0.02888929%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,787)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,783)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(96,157)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(114,042)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,243)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,884)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,656
Changes of assumptions	$ 0	$ 1,141
Net difference between projected and actual earnings on investments	$ 300	$ 0
Changes in proportionate share	$ 1,049	$ 6,828
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,349	$ 10,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,276)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,033)
2nd Fiscal Year	(5,554)
3rd Fiscal Year	3,909
4th Fiscal Year	1,402
5th Fiscal Year	0
Thereafter	0
Total	$ (9,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003986%
Employer's proportionate share at MD		0.00016224%
Employer's proportionate share of system NOL/(A) at prior MD	$	(142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(594)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(540)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(640)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**59**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	15
Changes of assumptions	$	0	$	6
Net difference between projected and actual earnings on investments	$	2	$	0
Changes in proportionate share	$	0	$	234
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	2	$	255
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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	$	(212)
2nd Fiscal Year		(71)
3rd Fiscal Year		22
4th Fiscal Year		8
5th Fiscal Year		0
Thereafter		0
Total	$	(253)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**130**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04163025%
Employer's proportionate share at MD		0.05050985%
Employer's proportionate share of system NOL/(A) at prior MD	$	(147,927)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(184,950)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(168,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(199,390)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,406)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(21,807)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,643
Changes of assumptions	$ 0	$ 1,994
Net difference between projected and actual earnings on investments	$ 525	$ 0
Changes in proportionate share	$ 5,285	$ 15,536
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,810	$ 22,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,363)

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	$ (15,109)
2nd Fiscal Year	(10,541)
3rd Fiscal Year	6,835
4th Fiscal Year	2,451
5th Fiscal Year	0
Thereafter	0
Total	$ (16,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00151798%
Employer's proportionate share at MD		0.00208206%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,624)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,930)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,219)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(882)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,868)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 191
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 22	$ 0
Changes in proportionate share	$ 99	$ 987
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 121	$ 1,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,139)

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	$ (1,008)
2nd Fiscal Year	(515)
3rd Fiscal Year	282
4th Fiscal Year	101
5th Fiscal Year	0
Thereafter	0
Total	$ (1,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00256495%
Employer's proportionate share at MD		0.00174167%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,114)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,377)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,797)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,875)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(738)
▪ 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)	**$**	**(707)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 160
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 1,440	$ 514
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,458	$ 743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 303
2nd Fiscal Year	92
3rd Fiscal Year	236
4th Fiscal Year	85
5th Fiscal Year	0
Thereafter	0
Total	$ 715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00259424%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,218)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	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)	**$**	**857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 4,539	$ 1,318
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,539	$ 1,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,221

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,173
2nd Fiscal Year	1,048
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,221

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00341221%
Employer's proportionate share at MD		0.00308264%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,288)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,169)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,306)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	114
o Differences between 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	$ 283
Changes of assumptions	$ 0	$ 122
Net difference between projected and actual earnings on investments	$ 32	$ 0
Changes in proportionate share	$ 620	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 652	$ 405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 247

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29)
2nd Fiscal Year	(290)
3rd Fiscal Year	417
4th Fiscal Year	150
5th Fiscal Year	0
Thereafter	0
Total	$ 247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00321941%
Employer's proportionate share at MD		0.00391584%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,440)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,338)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,458)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,660)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,624)
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)	**$**	**(3,284)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 360
Changes of assumptions	$ 0	$ 155
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 0	$ 1,382
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41	$ 1,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,856)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,755)
2nd Fiscal Year	(821)
3rd Fiscal Year	530
4th Fiscal Year	190
5th Fiscal Year	0
Thereafter	0
Total	$ (1,856)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00163716%
Employer's proportionate share at MD		0.00025669%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,817)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(940)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,013)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(109)
▪ 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)	**$**	**559**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24
Changes of assumptions	$ 0	$ 10
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 2,415	$ 483
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,418	$ 517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,901

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	$ 1,331
2nd Fiscal Year	523
3rd Fiscal Year	35
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ 1,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00013789%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(490)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	512
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**512**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	241	$	70
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	241	$	70
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$	116
2nd Fiscal Year		55
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01158703%
Employer's proportionate share at MD		0.01217159%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,173)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,513)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,638)
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)	**$**	**(9,796)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,119
Changes of assumptions	$ 0	$ 481
Net difference between projected and actual earnings on investments	$ 126	$ 0
Changes in proportionate share	$ 192	$ 1,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 318	$ 2,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,304)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,630)
2nd Fiscal Year	(1,911)
3rd Fiscal Year	1,647
4th Fiscal Year	591
5th Fiscal Year	0
Thereafter	0
Total	$ (2,304)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00293387%
Employer's proportionate share at MD		0.00397943%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,425)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,571)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,245)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,709)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,686)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,307)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,993)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 366
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 76	$ 1,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 117	$ 2,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,235)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(970)
3rd Fiscal Year	539
4th Fiscal Year	193
5th Fiscal Year	0
Thereafter	0
Total	$ (2,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00342929%
Employer's proportionate share at MD		0.00437966%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,037)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(639)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,495)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 403
Changes of assumptions	$ 0	$ 173
Net difference between projected and actual earnings on investments	$ 45	$ 0
Changes in proportionate share	$ 203	$ 1,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 248	$ 2,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,990)

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	$ (1,808)
2nd Fiscal Year	(986)
3rd Fiscal Year	593
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ (1,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00156883%
Employer's proportionate share at MD		0.00352636%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,575)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,912)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,494)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,346)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,840)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 324
Changes of assumptions	$ 0	$ 139
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 942	$ 3,425
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 979	$ 3,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,909)

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	$ (2,282)
2nd Fiscal Year	(1,277)
3rd Fiscal Year	477
4th Fiscal Year	171
5th Fiscal Year	0
Thereafter	0
Total	$ (2,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00685411%
Employer's proportionate share at MD		0.00964301%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,355)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,309)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,096)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,066)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,087)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,520)
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)	**$**	**(7,607)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 886
Changes of assumptions	$ 0	$ 381
Net difference between projected and actual earnings on investments	$ 100	$ 0
Changes in proportionate share	$ 0	$ 5,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 100	$ 6,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,700)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,018)
2nd Fiscal Year	(2,455)
3rd Fiscal Year	1,305
4th Fiscal Year	468
5th Fiscal Year	0
Thereafter	0
Total	$ (6,700)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00267925%
Employer's proportionate share at MD		0.00334494%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,520)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,248)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,204)

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)	$	(1,628)
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)	**$**	**(3,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 307
Changes of assumptions	$ 0	$ 132
Net difference between projected and actual earnings on investments	$ 35	$ 0
Changes in proportionate share	$ 179	$ 1,165
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 214	$ 1,604
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	$ (1,276)
2nd Fiscal Year	(730)
3rd Fiscal Year	453
4th Fiscal Year	162
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057229%
Employer's proportionate share at MD		0.00079579%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,034)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,914)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,649)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,141)

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)	$	(148)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(485)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 73
Changes of assumptions	$ 0	$ 31
Net difference between projected and actual earnings on investments	$ 8	$ 0
Changes in proportionate share	$ 6	$ 391
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14	$ 495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (427)
2nd Fiscal Year	(201)
3rd Fiscal Year	108
4th Fiscal Year	39
5th Fiscal Year	0
Thereafter	0
Total	$ (481)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021720%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(772)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	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)	**$**	**305**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 380	$ 110
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 380	$ 110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 270

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 183
2nd Fiscal Year	87
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 270

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00091844%
Employer's proportionate share at MD		0.00119509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,264)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,718)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(506)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	89
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(417)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 110
Changes of assumptions	$ 0	$ 47
Net difference between projected and actual earnings on investments	$ 12	$ 0
Changes in proportionate share	$ 443	$ 484
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 455	$ 641
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	$ (130)
2nd Fiscal Year	(276)
3rd Fiscal Year	162
4th Fiscal Year	58
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00270162%
Employer's proportionate share at MD		0.00023565%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(784)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(930)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(100)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,919
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,819**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22
Changes of assumptions	$ 0	$ 9
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 4,365	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,367	$ 31
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,336

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,331
2nd Fiscal Year	963
3rd Fiscal Year	32
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ 4,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**474**

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

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	34

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00621157%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,745)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,520)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,632)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,360)
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)	**$**	**(10,992)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 571
Changes of assumptions	$ 0	$ 245
Net difference between projected and actual earnings on investments	$ 65	$ 0
Changes in proportionate share	$ 0	$ 10,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 65	$ 11,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,619)

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	$ (9,398)
2nd Fiscal Year	(3,363)
3rd Fiscal Year	841
4th Fiscal Year	301
5th Fiscal Year	0
Thereafter	0
Total	$ (11,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00358711%
Employer's proportionate share at MD		0.00335850%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,746)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,298)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,423)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,821)
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)	**$**	**(3,244)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 309
Changes of assumptions	$ 0	$ 133
Net difference between projected and actual earnings on investments	$ 35	$ 0
Changes in proportionate share	$ 400	$ 712
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 435	$ 1,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (719)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (966)
2nd Fiscal Year	(369)
3rd Fiscal Year	454
4th Fiscal Year	163
5th Fiscal Year	0
Thereafter	0
Total	$ (719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	593
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**593**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	223
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**223**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00889802%
Employer's proportionate share at MD		0.01110555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,618)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,707)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,542
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)	**$**	**8,835**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,021
Changes of assumptions	$ 0	$ 438
Net difference between projected and actual earnings on investments	$ 115	$ 0
Changes in proportionate share	$ 1,111	$ 3,862
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,226	$ 5,321
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	$ (3,717)
2nd Fiscal Year	(2,420)
3rd Fiscal Year	1,503
4th Fiscal Year	539
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 February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2814: The Job Council

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00318728%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,326)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,053
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)	**$**	**1,053**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 5,577	$ 1,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,577	$ 1,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,959

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,672
2nd Fiscal Year	1,287
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,959

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00152164%
Employer's proportionate share at MD		0.00174401%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,407)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,805)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,885)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(739)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 160
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 18	$ 0
Changes in proportionate share	$ 0	$ 512
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18	$ 741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (714)
2nd Fiscal Year	(330)
3rd Fiscal Year	236
4th Fiscal Year	85
5th Fiscal Year	0
Thereafter	0
Total	$ (723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00187999%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,680)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	621
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**621**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 3,289	$ 955
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,289	$ 955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,334

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	$ 1,575
2nd Fiscal Year	759
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00129061%
Employer's proportionate share at MD		0.00136762%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,008)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,552)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,399)

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)	$	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)	**$**	**(373)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 126
Changes of assumptions	$ 0	$ 54
Net difference between projected and actual earnings on investments	$ 14	$ 0
Changes in proportionate share	$ 30	$ 135
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44	$ 315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (303)
2nd Fiscal Year	(219)
3rd Fiscal Year	185
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ (271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00061582%
Employer's proportionate share at MD		0.00007715%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,188)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(282)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(257)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(305)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**698**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7
Changes of assumptions	$ 0	$ 3
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 942	$ 119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 943	$ 129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 593
2nd Fiscal Year	206
3rd Fiscal Year	10
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ 814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**699**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	8	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	8	$	0
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	$	8
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00241730%
Employer's proportionate share at MD		0.00312145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,590)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,323)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 287
Changes of assumptions	$ 0	$ 123
Net difference between projected and actual earnings on investments	$ 32	$ 0
Changes in proportionate share	$ 0	$ 1,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32	$ 1,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,737)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,597)
2nd Fiscal Year	(714)
3rd Fiscal Year	422
4th Fiscal Year	151
5th Fiscal Year	0
Thereafter	0
Total	$ (1,737)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00258529%
Employer's proportionate share at MD		0.00323366%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,186)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,841)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,763)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,765)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,370)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(4,869)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 297
Changes of assumptions	$ 0	$ 128
Net difference between projected and actual earnings on investments	$ 34	$ 0
Changes in proportionate share	$ 0	$ 2,446
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34	$ 2,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,837)

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	$ (2,726)
2nd Fiscal Year	(706)
3rd Fiscal Year	438
4th Fiscal Year	157
5th Fiscal Year	0
Thereafter	0
Total	$ (2,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025951%
Employer's proportionate share at MD		0.00088510%
Employer's proportionate share of system NOL/(A) at prior MD	$	(922)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,241)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,946)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,494)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(375)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,169)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81
Changes of assumptions	$ 0	$ 35
Net difference between projected and actual earnings on investments	$ 9	$ 0
Changes in proportionate share	$ 0	$ 1,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9	$ 1,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,332)

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	$ (1,121)
2nd Fiscal Year	(374)
3rd Fiscal Year	120
4th Fiscal Year	43
5th Fiscal Year	0
Thereafter	0
Total	$ (1,332)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00016067%
Employer's proportionate share at MD		0.00024641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(902)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(820)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(973)

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)	$	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)	**$**	**67**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23
Changes of assumptions	$ 0	$ 10
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 58	$ 150
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 61	$ 183
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	$ (98)
2nd Fiscal Year	(69)
3rd Fiscal Year	33
4th Fiscal Year	12
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02437315%
Employer's proportionate share at MD		0.00201239%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,606)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,369)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,698)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,944)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(853)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	41,396
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)	**$**	**40,543**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 185
Changes of assumptions	$ 0	$ 79
Net difference between projected and actual earnings on investments	$ 21	$ 0
Changes in proportionate share	$ 49,049	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49,070	$ 264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,806

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39,684
2nd Fiscal Year	8,752
3rd Fiscal Year	272
4th Fiscal Year	98
5th Fiscal Year	0
Thereafter	0
Total	$ 48,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00568593%
Employer's proportionate share at MD		0.00593010%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,204)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,714)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,409)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,513)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,376)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,889)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 545
Changes of assumptions	$ 0	$ 234
Net difference between projected and actual earnings on investments	$ 62	$ 0
Changes in proportionate share	$ 0	$ 1,128
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62	$ 1,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,845)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,021)
2nd Fiscal Year	(915)
3rd Fiscal Year	802
4th Fiscal Year	288
5th Fiscal Year	0
Thereafter	0
Total	$ (1,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03559939%
Employer's proportionate share at MD		0.04259869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(126,497)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(155,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(141,788)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(168,160)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,053)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,176)
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)	**$**	**(24,229)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,916
Changes of assumptions	$ 0	$ 1,682
Net difference between projected and actual earnings on investments	$ 442	$ 0
Changes in proportionate share	$ 1,960	$ 12,246
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,402	$ 17,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,442)

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	$ (14,582)
2nd Fiscal Year	(8,692)
3rd Fiscal Year	5,765
4th Fiscal Year	2,067
5th Fiscal Year	0
Thereafter	0
Total	$ (15,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00056091%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,993)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,572
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,572**

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

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	$ 780
2nd Fiscal Year	227
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**472**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00208296%
Employer's proportionate share at MD		0.00120397%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,401)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,409)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,753)

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)	$	(933)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,443)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 111
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 13	$ 0
Changes in proportionate share	$ 1,537	$ 1,057
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,550	$ 1,216
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	$ (75)
2nd Fiscal Year	188
3rd Fiscal Year	163
4th Fiscal Year	58
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	925
o Differences 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	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00942069%
Employer's proportionate share at MD		0.00818889%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,475)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,985)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,326)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,470)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,190
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(280)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 753
Changes of assumptions	$ 0	$ 323
Net difference between projected and actual earnings on investments	$ 85	$ 0
Changes in proportionate share	$ 2,455	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,540	$ 1,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,464

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 589
2nd Fiscal Year	(631)
3rd Fiscal Year	1,108
4th Fiscal Year	397
5th Fiscal Year	0
Thereafter	0
Total	$ 1,464

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121780%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,327)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	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)	**$**	**699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 2,130	$ 612
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,130	$ 612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,518

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,027
2nd Fiscal Year	491
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00336991%
Employer's proportionate share at MD		0.00438808%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,974)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,068)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,860)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,084)
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)	**$**	**(3,944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 403
Changes of assumptions	$ 0	$ 173
Net difference between projected and actual earnings on investments	$ 46	$ 0
Changes in proportionate share	$ 155	$ 1,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 201	$ 2,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,156)

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	$ (1,949)
2nd Fiscal Year	(1,015)
3rd Fiscal Year	594
4th Fiscal Year	213
5th Fiscal Year	0
Thereafter	0
Total	$ (2,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00239168%
Employer's proportionate share at MD		0.00304570%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,498)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,152)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,137)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,023)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,291)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,565)
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)	**$**	**(2,856)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 280
Changes of assumptions	$ 0	$ 120
Net difference between projected and actual earnings on investments	$ 32	$ 0
Changes in proportionate share	$ 0	$ 1,200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32	$ 1,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,568)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,445)
2nd Fiscal Year	(683)
3rd Fiscal Year	412
4th Fiscal Year	148
5th Fiscal Year	0
Thereafter	0
Total	$ (1,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153344%
Employer's proportionate share at MD		0.00285540%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,449)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,272)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,210)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,854)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 262
Changes of assumptions	$ 0	$ 113
Net difference between projected and actual earnings on investments	$ 30	$ 0
Changes in proportionate share	$ 211	$ 2,313
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 241	$ 2,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,447)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,045)
2nd Fiscal Year	(927)
3rd Fiscal Year	386
4th Fiscal Year	139
5th Fiscal Year	0
Thereafter	0
Total	$ (2,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08947764%
Employer's proportionate share at MD		0.10055776%
Employer's proportionate share of system NOL/(A) at prior MD	$	(317,946)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(368,208)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(334,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(396,956)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(42,616)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,845)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(72,461)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,244
Changes of assumptions	$ 0	$ 3,970
Net difference between projected and actual earnings on investments	$ 1,044	$ 0
Changes in proportionate share	$ 4,043	$ 19,386
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,087	$ 32,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,513)

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	$ (27,680)
2nd Fiscal Year	(18,320)
3rd Fiscal Year	13,608
4th Fiscal Year	4,880
5th Fiscal Year	0
Thereafter	0
Total	$ (27,513)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00230545%
Employer's proportionate share at MD		0.00059147%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,192)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,166)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,335)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(251)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,209
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)	**$**	**2,958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 6	$ 0
Changes in proportionate share	$ 3,143	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,149	$ 77
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,072

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	$ 2,353
2nd Fiscal Year	610
3rd Fiscal Year	80
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ 3,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01287479%
Employer's proportionate share at MD		0.01859029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,749)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(68,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,879)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,153)
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)	**$**	**(17,032)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,709
Changes of assumptions	$ 0	$ 734
Net difference between projected and actual earnings on investments	$ 193	$ 0
Changes in proportionate share	$ 0	$ 12,036
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 193	$ 14,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,286)

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	$ (12,836)
2nd Fiscal Year	(4,868)
3rd Fiscal Year	2,516
4th Fiscal Year	902
5th Fiscal Year	0
Thereafter	0
Total	$ (14,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00935317%
Employer's proportionate share at MD		0.00748568%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,235)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,410)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,916)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,550)

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)	$	(982)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,154)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 688
Changes of assumptions	$ 0	$ 296
Net difference between projected and actual earnings on investments	$ 78	$ 0
Changes in proportionate share	$ 3,268	$ 442
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,346	$ 1,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,920

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	$ 820
2nd Fiscal Year	(276)
3rd Fiscal Year	1,013
4th Fiscal Year	363
5th Fiscal Year	0
Thereafter	0
Total	$ 1,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00015131%
Employer's proportionate share at MD		0.00021040%
Employer's proportionate share of system NOL/(A) at prior MD	$	(538)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(700)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(831)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(89)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	421
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**332**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19
Changes of assumptions	$ 0	$ 8
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 299	$ 103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 301	$ 130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 184
2nd Fiscal Year	(52)
3rd Fiscal Year	28
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ 171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00828830%
Employer's proportionate share at MD		0.01195651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,451)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,781)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,797)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,199)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,067)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,545)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,612)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,099
Changes of assumptions	$ 0	$ 472
Net difference between projected and actual earnings on investments	$ 124	$ 0
Changes in proportionate share	$ 933	$ 6,417
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,057	$ 7,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,931)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,003)
2nd Fiscal Year	(3,126)
3rd Fiscal Year	1,618
4th Fiscal Year	580
5th Fiscal Year	0
Thereafter	0
Total	$ (6,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00061826%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,197)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,647
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)	**$**	**1,647**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,231	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,231	$	0
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	$	981
2nd Fiscal Year		250
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00274758%
Employer's proportionate share at MD		0.00327107%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,763)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,978)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,386)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,756)
o Differences 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	$ 301
Changes of assumptions	$ 0	$ 129
Net difference between projected and actual earnings on investments	$ 34	$ 0
Changes in proportionate share	$ 0	$ 1,049
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34	$ 1,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,445)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,385)
2nd Fiscal Year	(661)
3rd Fiscal Year	443
4th Fiscal Year	159
5th Fiscal Year	0
Thereafter	0
Total	$ (1,445)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00131746%
Employer's proportionate share at MD		0.00131105%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,681)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,801)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,364)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,175)

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)	$	(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)	**$**	**(778)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 121
Changes of assumptions	$ 0	$ 52
Net difference between projected and actual earnings on investments	$ 14	$ 0
Changes in proportionate share	$ 43	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57	$ 173
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	$ (178)
2nd Fiscal Year	(179)
3rd Fiscal Year	177
4th Fiscal Year	64
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06700400%
Employer's proportionate share at MD		0.01430040%
Employer's proportionate share of system NOL/(A) at prior MD	$	(238,089)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(52,363)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,451)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,060)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	32,935
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**26,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,315
Changes of assumptions	$ 0	$ 565
Net difference between projected and actual earnings on investments	$ 149	$ 0
Changes in proportionate share	$ 92,210	$ 23,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 92,359	$ 25,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 67,350

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	$ 45,411
2nd Fiscal Year	19,310
3rd Fiscal Year	1,935
4th Fiscal Year	694
5th Fiscal Year	0
Thereafter	0
Total	$ 67,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02460418%
Employer's proportionate share at MD		0.01630157%
Employer's proportionate share of system NOL/(A) at prior MD	$	(87,427)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,691)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,259)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,351)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,705
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,204)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,499
Changes of assumptions	$ 0	$ 644
Net difference between projected and actual earnings on investments	$ 169	$ 0
Changes in proportionate share	$ 14,526	$ 3,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,695	$ 5,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,703

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	$ 4,600
2nd Fiscal Year	1,107
3rd Fiscal Year	2,206
4th Fiscal Year	791
5th Fiscal Year	0
Thereafter	0
Total	$ 8,703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001912%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	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)	**$**	**492**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	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)	$	184	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	184

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	176
2nd Fiscal Year		8
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01069788%
Employer's proportionate share at MD		0.01458468%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,013)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,404)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,574)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,181)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,389)
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)	**$**	**(8,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,341
Changes of assumptions	$ 0	$ 576
Net difference between projected and actual earnings on investments	$ 151	$ 0
Changes in proportionate share	$ 470	$ 6,800
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 621	$ 8,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,096)

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	$ (7,199)
2nd Fiscal Year	(3,577)
3rd Fiscal Year	1,974
4th Fiscal Year	708
5th Fiscal Year	0
Thereafter	0
Total	$ (8,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00476953%
Employer's proportionate share at MD		0.00621017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,948)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,740)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,515)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,632)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,522)
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)	**$**	**(6,154)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 571
Changes of assumptions	$ 0	$ 245
Net difference between projected and actual earnings on investments	$ 64	$ 0
Changes in proportionate share	$ 0	$ 2,565
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 64	$ 3,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,317)

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	$ (3,022)
2nd Fiscal Year	(1,436)
3rd Fiscal Year	840
4th Fiscal Year	301
5th Fiscal Year	0
Thereafter	0
Total	$ (3,317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00109822%
Employer's proportionate share at MD		0.00130123%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,902)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,765)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,137)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(551)
▪ 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)	**$**	**(861)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 120
Changes of assumptions	$ 0	$ 51
Net difference between projected and actual earnings on investments	$ 14	$ 0
Changes in proportionate share	$ 75	$ 355
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 89	$ 526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (437)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (416)
2nd Fiscal Year	(261)
3rd Fiscal Year	176
4th Fiscal Year	63
5th Fiscal Year	0
Thereafter	0
Total	$ (437)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,206
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,206**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00050437%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,792)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**590**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	882	$	256
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	882	$	256
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	626

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	423
2nd Fiscal Year		203
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00442786%
Employer's proportionate share at MD		0.00445494%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,734)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,312)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,828)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,888)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(2,544)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 410
Changes of assumptions	$ 0	$ 176
Net difference between projected and actual earnings on investments	$ 46	$ 0
Changes in proportionate share	$ 0	$ 235
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 46	$ 821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (970)
2nd Fiscal Year	(623)
3rd Fiscal Year	603
4th Fiscal Year	216
5th Fiscal Year	0
Thereafter	0
Total	$ (775)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00227128%
Employer's proportionate share at MD		0.00296248%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,071)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,848)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,255)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,078)
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)	**$**	**(2,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 272
Changes of assumptions	$ 0	$ 117
Net difference between projected and actual earnings on investments	$ 31	$ 0
Changes in proportionate share	$ 110	$ 1,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 141	$ 1,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,457)

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	$ (1,315)
2nd Fiscal Year	(687)
3rd Fiscal Year	401
4th Fiscal Year	144
5th Fiscal Year	0
Thereafter	0
Total	$ (1,457)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135732%
Employer's proportionate share at MD		0.00018609%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,823)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(681)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(619)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(735)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(79)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,138
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)	**$**	**1,059**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17
Changes of assumptions	$ 0	$ 7
Net difference between projected and actual earnings on investments	$ 2	$ 0
Changes in proportionate share	$ 2,091	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,093	$ 24
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,069

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,588
2nd Fiscal Year	446
3rd Fiscal Year	25
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ 2,069

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00472967%
Employer's proportionate share at MD		0.00525774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,806)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,252)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,500)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,755)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,228)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,178)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,406)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 483
Changes of assumptions	$ 0	$ 208
Net difference between projected and actual earnings on investments	$ 55	$ 0
Changes in proportionate share	$ 87	$ 924
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 142	$ 1,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,473)

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	$ (1,503)
2nd Fiscal Year	(937)
3rd Fiscal Year	711
4th Fiscal Year	255
5th Fiscal Year	0
Thereafter	0
Total	$ (1,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**321**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00462066%
Employer's proportionate share at MD		0.00142092%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,203)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,729)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,609)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(602)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,339
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)	**$**	**4,737**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 131
Changes of assumptions	$ 0	$ 56
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 5,598	$ 2,347
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,613	$ 2,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,079

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	$ 1,722
2nd Fiscal Year	1,095
3rd Fiscal Year	192
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 3,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00011186%
Employer's proportionate share at MD		0.00031981%
Employer's proportionate share of system NOL/(A) at prior MD	$	(397)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,171)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,064)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,262)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(136)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(302)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	29
Changes of assumptions	$	0	$	13
Net difference between projected and actual earnings on investments	$	3	$	0
Changes in proportionate share	$	0	$	381
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	3	$	423
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(420)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(350)
2nd Fiscal Year		(128)
3rd Fiscal Year		43
4th Fiscal Year		16
5th Fiscal Year		0
Thereafter		0
Total	$	(420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02487833%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,401)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	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)	**$**	**8,417**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 43,527	$ 12,632
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,527	$ 12,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,895

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,850
2nd Fiscal Year	10,045
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 30,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		3.30480598%
Employer's proportionate share at MD		2.88827407%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,743,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,575,873)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,613,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,401,591)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,224,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(225,825)
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)	**$**	**(1,449,873)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 265,510
Changes of assumptions	$ 0	$ 114,033
Net difference between projected and actual earnings on investments	$ 29,993	$ 0
Changes in proportionate share	$ 728,765	$ 189,124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 758,758	$ 568,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 190,091

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	$ (111,402)
2nd Fiscal Year	(229,528)
3rd Fiscal Year	390,846
4th Fiscal Year	140,175
5th Fiscal Year	0
Thereafter	0
Total	$ 190,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00053853%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	286
o Differences 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	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	942	$	273
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	942	$	273
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$	452
2nd Fiscal Year		217
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01924121%
Employer's proportionate share at MD		0.02781811%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68,371)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,860)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(92,591)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(109,813)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,769)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,558)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,557
Changes of assumptions	$ 0	$ 1,098
Net difference between projected and actual earnings on investments	$ 289	$ 0
Changes in proportionate share	$ 1,856	$ 15,007
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,145	$ 18,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,517)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,338)
2nd Fiscal Year	(7,294)
3rd Fiscal Year	3,764
4th Fiscal Year	1,350
5th Fiscal Year	0
Thereafter	0
Total	$ (16,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00300831%
Employer's proportionate share at MD		0.00157054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,690)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,751)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(666)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,413
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,747**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 144
Changes of assumptions	$ 0	$ 62
Net difference between projected and actual earnings on investments	$ 16	$ 0
Changes in proportionate share	$ 2,683	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,699	$ 206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,493

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,839
2nd Fiscal Year	365
3rd Fiscal Year	213
4th Fiscal Year	76
5th Fiscal Year	0
Thereafter	0
Total	$ 2,493

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00023388%
Employer's proportionate share at MD		0.00083740%
Employer's proportionate share of system NOL/(A) at prior MD	$	(831)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,066)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,306)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(355)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,051)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,406)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	77
Changes of assumptions	$	0	$	33
Net difference between projected and actual earnings on investments	$	9	$	0
Changes in proportionate share	$	0	$	1,174
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	9	$	1,284
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,275)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,071)
2nd Fiscal Year	(358)
3rd Fiscal Year	113
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ (1,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02294791%
Employer's proportionate share at MD		0.02513430%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,542)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,033)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(99,219)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,652)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(732)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,384)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,311
Changes of assumptions	$ 0	$ 992
Net difference between projected and actual earnings on investments	$ 261	$ 0
Changes in proportionate share	$ 0	$ 4,595
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 261	$ 7,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,637)

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	$ (7,915)
2nd Fiscal Year	(4,343)
3rd Fiscal Year	3,401
4th Fiscal Year	1,220
5th Fiscal Year	0
Thereafter	0
Total	$ (7,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01516275%
Employer's proportionate share at MD		0.01548334%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,879)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,695)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(61,121)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,562)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,354
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(208)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,423
Changes of assumptions	$ 0	$ 611
Net difference between projected and actual earnings on investments	$ 161	$ 0
Changes in proportionate share	$ 2,494	$ 561
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,655	$ 2,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (526)
2nd Fiscal Year	(2,262)
3rd Fiscal Year	2,095
4th Fiscal Year	751
5th Fiscal Year	0
Thereafter	0
Total	$ 60

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,803
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,803**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	321
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137318%
Employer's proportionate share at MD		0.00033477%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,879)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,114)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(142)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,618
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)	**$**	**1,476**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31
Changes of assumptions	$ 0	$ 13
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 1,892	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,895	$ 44
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,851

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,417
2nd Fiscal Year	373
3rd Fiscal Year	45
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ 1,851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,265
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,265**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,255
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)	**$**	**8,255**

	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	$	6,705	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	6,705	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	6,705

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	6,705
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	6,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01534741%
Employer's proportionate share at MD		0.01763880%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,535)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,587)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,630)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,475)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,201)
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)	**$**	**(10,676)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,621
Changes of assumptions	$ 0	$ 696
Net difference between projected and actual earnings on investments	$ 183	$ 0
Changes in proportionate share	$ 0	$ 4,100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 183	$ 6,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,234)

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	$ (6,124)
2nd Fiscal Year	(3,354)
3rd Fiscal Year	2,387
4th Fiscal Year	856
5th Fiscal Year	0
Thereafter	0
Total	$ (6,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2899: New Carlton Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00076867%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,558)
▪ 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)	$	(326)
▪ 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)	**$**	**(1,360)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	71
Changes of assumptions	$	0	$	30
Net difference between projected and actual earnings on investments	$	8	$	0
Changes in proportionate share	$	0	$	1,345
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	8	$	1,446
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,438)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,163)
2nd Fiscal Year		(417)
3rd Fiscal Year		104
4th Fiscal Year		37
5th Fiscal Year		0
Thereafter		0
Total	$	(1,438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04559360%
Employer's proportionate share at MD		0.05194387%
Employer's proportionate share of system NOL/(A) at prior MD	$	(162,010)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(190,201)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(172,893)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(205,051)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,014)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,319)
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)	**$**	**(25,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,775
Changes of assumptions	$ 0	$ 2,051
Net difference between projected and actual earnings on investments	$ 539	$ 0
Changes in proportionate share	$ 0	$ 11,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 539	$ 18,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,180)

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	$ (18,013)
2nd Fiscal Year	(9,716)
3rd Fiscal Year	7,029
4th Fiscal Year	2,521
5th Fiscal Year	0
Thereafter	0
Total	$ (18,180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07618796%
Employer's proportionate share at MD		0.07646379%
Employer's proportionate share of system NOL/(A) at prior MD	$	(270,723)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(279,984)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(254,506)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(301,844)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,405)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,433
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)	**$**	**(11,972)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,029
Changes of assumptions	$ 0	$ 3,019
Net difference between projected and actual earnings on investments	$ 794	$ 0
Changes in proportionate share	$ 0	$ 4,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 794	$ 14,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,202)

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	$ (17,619)
2nd Fiscal Year	(10,641)
3rd Fiscal Year	10,347
4th Fiscal Year	3,711
5th Fiscal Year	0
Thereafter	0
Total	$ (14,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04586775%
Employer's proportionate share at MD		0.08671463%
Employer's proportionate share of system NOL/(A) at prior MD	$	(162,984)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(317,519)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(288,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(342,310)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,750)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(32,342)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69,092)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,971
Changes of assumptions	$ 0	$ 3,424
Net difference between projected and actual earnings on investments	$ 900	$ 0
Changes in proportionate share	$ 12,416	$ 71,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,316	$ 82,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (69,545)

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	$ (57,054)
2nd Fiscal Year	(28,433)
3rd Fiscal Year	11,734
4th Fiscal Year	4,208
5th Fiscal Year	0
Thereafter	0
Total	$ (69,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04756958%
Employer's proportionate share at MD		0.04871722%
Employer's proportionate share of system NOL/(A) at prior MD	$	(169,031)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,386)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(162,153)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(192,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,494
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,478
Changes of assumptions	$ 0	$ 1,923
Net difference between projected and actual earnings on investments	$ 506	$ 0
Changes in proportionate share	$ 0	$ 4,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 506	$ 10,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,964)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,751)
2nd Fiscal Year	(7,171)
3rd Fiscal Year	6,592
4th Fiscal Year	2,364
5th Fiscal Year	0
Thereafter	0
Total	$ (9,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.41986680%
Employer's proportionate share at MD		0.53131805%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,491,934)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,945,505)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,768,468)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,097,402)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(225,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(173,970)
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)	**$**	**(399,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48,842
Changes of assumptions	$ 0	$ 20,977
Net difference between projected and actual earnings on investments	$ 5,517	$ 0
Changes in proportionate share	$ 29,794	$ 194,995
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,311	$ 264,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (229,503)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (209,029)
2nd Fiscal Year	(118,160)
3rd Fiscal Year	71,899
4th Fiscal Year	25,786
5th Fiscal Year	0
Thereafter	0
Total	$ (229,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21675273%
Employer's proportionate share at MD		0.29784300%
Employer's proportionate share of system NOL/(A) at prior MD	$	(770,199)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,090,599)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(991,357)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,175,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,226)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	216,827
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**90,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,380
Changes of assumptions	$ 0	$ 11,759
Net difference between projected and actual earnings on investments	$ 3,093	$ 0
Changes in proportionate share	$ 98,388	$ 141,875
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 101,481	$ 181,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,533)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,541)
2nd Fiscal Year	(73,752)
3rd Fiscal Year	40,305
4th Fiscal Year	14,455
5th Fiscal Year	0
Thereafter	0
Total	$ (79,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03220915%
Employer's proportionate share at MD		0.01346814%
Employer's proportionate share of system NOL/(A) at prior MD	$	(114,450)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(49,316)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,828)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,166)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,708)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,600
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)	**$**	**24,892**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,238
Changes of assumptions	$ 0	$ 532
Net difference between projected and actual earnings on investments	$ 140	$ 0
Changes in proportionate share	$ 32,789	$ 16,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,929	$ 18,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,804

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,615
2nd Fiscal Year	5,712
3rd Fiscal Year	1,823
4th Fiscal Year	654
5th Fiscal Year	0
Thereafter	0
Total	$ 14,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17667341%
Employer's proportionate share at MD		0.20502013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(627,783)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(750,714)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(682,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(809,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,887)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	63,846
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,847
Changes of assumptions	$ 0	$ 8,094
Net difference between projected and actual earnings on investments	$ 2,129	$ 0
Changes in proportionate share	$ 55,412	$ 49,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,541	$ 76,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,996)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,014)
2nd Fiscal Year	(39,677)
3rd Fiscal Year	27,744
4th Fiscal Year	9,950
5th Fiscal Year	0
Thereafter	0
Total	$ (18,996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24688747%
Employer's proportionate share at MD		0.20841323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(877,278)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(763,138)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(693,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(822,721)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(88,325)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,330
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)	**$**	**(80,995)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,159
Changes of assumptions	$ 0	$ 8,228
Net difference between projected and actual earnings on investments	$ 2,164	$ 0
Changes in proportionate share	$ 67,315	$ 33,621
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 69,479	$ 61,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,471

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,684)
2nd Fiscal Year	(13,163)
3rd Fiscal Year	28,203
4th Fiscal Year	10,115
5th Fiscal Year	0
Thereafter	0
Total	$ 8,471

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.88144072%
Employer's proportionate share at MD		0.78838678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,132,069)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,886,803)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,624,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,112,192)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(334,118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,317
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(307,801)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 72,474
Changes of assumptions	$ 0	$ 31,126
Net difference between projected and actual earnings on investments	$ 8,187	$ 0
Changes in proportionate share	$ 175,965	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 184,152	$ 103,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 80,552

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	$ 6,590
2nd Fiscal Year	(70,987)
3rd Fiscal Year	106,686
4th Fiscal Year	38,262
5th Fiscal Year	0
Thereafter	0
Total	$ 80,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.40643273%
Employer's proportionate share at MD		0.64209860%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,444,198)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,351,146)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,137,196)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,534,713)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(272,121)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(286,524)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(558,645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59,026
Changes of assumptions	$ 0	$ 25,351
Net difference between projected and actual earnings on investments	$ 6,668	$ 0
Changes in proportionate share	$ 4,398	$ 412,322
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,066	$ 496,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (485,633)

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	$ (420,119)
2nd Fiscal Year	(183,567)
3rd Fiscal Year	86,890
4th Fiscal Year	31,163
5th Fiscal Year	0
Thereafter	0
Total	$ (485,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13225898%
Employer's proportionate share at MD		0.15491939%
Employer's proportionate share of system NOL/(A) at prior MD	$	(469,963)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(567,262)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(515,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(611,551)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65,655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,255
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)	**$**	**(57,400)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,241
Changes of assumptions	$ 0	$ 6,116
Net difference between projected and actual earnings on investments	$ 1,609	$ 0
Changes in proportionate share	$ 13,742	$ 39,646
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,351	$ 60,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,652)

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	$ (42,655)
2nd Fiscal Year	(30,481)
3rd Fiscal Year	20,964
4th Fiscal Year	7,519
5th Fiscal Year	0
Thereafter	0
Total	$ (44,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00460315%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,855)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,321)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,171)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,951)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,466
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)	**$**	**15,515**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 423
Changes of assumptions	$ 0	$ 182
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 0	$ 8,054
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48	$ 8,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,611)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,965)
2nd Fiscal Year	(2,493)
3rd Fiscal Year	623
4th Fiscal Year	223
5th Fiscal Year	0
Thereafter	0
Total	$ (8,611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01910983%
Employer's proportionate share at MD		0.02894026%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,969)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(96,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(114,243)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,265)
▪ 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)	**$**	**(10,241)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,660
Changes of assumptions	$ 0	$ 1,143
Net difference between projected and actual earnings on investments	$ 301	$ 0
Changes in proportionate share	$ 2,372	$ 17,200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,673	$ 21,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,330)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,696)
2nd Fiscal Year	(7,955)
3rd Fiscal Year	3,916
4th Fiscal Year	1,405
5th Fiscal Year	0
Thereafter	0
Total	$ (18,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00774041%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,504)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	9,658
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 14,399	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,399	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,399

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,274
2nd Fiscal Year	3,125
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 14,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05451684%
Employer's proportionate share at MD		0.04739635%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,718)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(173,549)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(157,757)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,099)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,087)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33,016
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)	**$**	**12,929**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,357
Changes of assumptions	$ 0	$ 1,871
Net difference between projected and actual earnings on investments	$ 492	$ 0
Changes in proportionate share	$ 14,849	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,341	$ 6,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,113

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	$ 4,050
2nd Fiscal Year	(3,651)
3rd Fiscal Year	6,414
4th Fiscal Year	2,300
5th Fiscal Year	0
Thereafter	0
Total	$ 9,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10131725%
Employer's proportionate share at MD		0.14587720%
Employer's proportionate share of system NOL/(A) at prior MD	$	(360,016)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(534,152)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(485,546)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(575,857)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(61,823)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28,651)
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)	**$**	**(90,474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,410
Changes of assumptions	$ 0	$ 5,759
Net difference between projected and actual earnings on investments	$ 1,515	$ 0
Changes in proportionate share	$ 6,974	$ 77,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,489	$ 97,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (88,642)

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	$ (77,385)
2nd Fiscal Year	(38,078)
3rd Fiscal Year	19,740
4th Fiscal Year	7,080
5th Fiscal Year	0
Thereafter	0
Total	$ (88,642)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09848548%
Employer's proportionate share at MD		0.11133648%
Employer's proportionate share of system NOL/(A) at prior MD	$	(349,954)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(407,676)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(370,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(439,506)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(47,184)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,952
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)	**$**	**(36,232)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,235
Changes of assumptions	$ 0	$ 4,396
Net difference between projected and actual earnings on investments	$ 1,156	$ 0
Changes in proportionate share	$ 0	$ 26,327
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,156	$ 40,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,802)

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	$ (39,752)
2nd Fiscal Year	(20,519)
3rd Fiscal Year	15,066
4th Fiscal Year	5,403
5th Fiscal Year	0
Thereafter	0
Total	$ (39,802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00370100%
Employer's proportionate share at MD		0.00597732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,887)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,895)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,533)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,099)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,632)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 549
Changes of assumptions	$ 0	$ 236
Net difference between projected and actual earnings on investments	$ 62	$ 0
Changes in proportionate share	$ 0	$ 4,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62	$ 5,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,341)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,697)
2nd Fiscal Year	(1,743)
3rd Fiscal Year	809
4th Fiscal Year	290
5th Fiscal Year	0
Thereafter	0
Total	$ (5,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299407%
Employer's proportionate share at MD		0.00375032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,639)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,732)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,483)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,805)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,589)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,951)
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)	**$**	**(4,540)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 345
Changes of assumptions	$ 0	$ 148
Net difference between projected and actual earnings on investments	$ 39	$ 0
Changes in proportionate share	$ 0	$ 1,901
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39	$ 2,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,355)

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	$ (2,223)
2nd Fiscal Year	(821)
3rd Fiscal Year	507
4th Fiscal Year	182
5th Fiscal Year	0
Thereafter	0
Total	$ (2,355)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00976561%
Employer's proportionate share at MD		0.00901133%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,701)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,996)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,994)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,573)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,819)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,817
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,998**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 828
Changes of assumptions	$ 0	$ 356
Net difference between projected and actual earnings on investments	$ 94	$ 0
Changes in proportionate share	$ 2,355	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,449	$ 1,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,265

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 543
2nd Fiscal Year	(936)
3rd Fiscal Year	1,219
4th Fiscal Year	437
5th Fiscal Year	0
Thereafter	0
Total	$ 1,265

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01646922%
Employer's proportionate share at MD		0.02336784%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(85,565)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(92,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,903)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,267)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,170)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,148
Changes of assumptions	$ 0	$ 923
Net difference between projected and actual earnings on investments	$ 243	$ 0
Changes in proportionate share	$ 1,405	$ 12,070
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,648	$ 15,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,493)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,786)
2nd Fiscal Year	(6,004)
3rd Fiscal Year	3,162
4th Fiscal Year	1,134
5th Fiscal Year	0
Thereafter	0
Total	$ (13,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.30300608%
Employer's proportionate share at MD		0.36777213%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,076,687)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,346,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,224,113)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,451,797)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(155,861)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	96,374
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)	**$**	**(59,487)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,808
Changes of assumptions	$ 0	$ 14,520
Net difference between projected and actual earnings on investments	$ 3,819	$ 0
Changes in proportionate share	$ 15,675	$ 113,315
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,494	$ 161,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (142,149)

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	$ (132,975)
2nd Fiscal Year	(76,791)
3rd Fiscal Year	49,768
4th Fiscal Year	17,849
5th Fiscal Year	0
Thereafter	0
Total	$ (142,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08137766%
Employer's proportionate share at MD		0.11145430%
Employer's proportionate share of system NOL/(A) at prior MD	$	(289,163)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(408,108)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(370,971)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(439,971)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(47,234)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,810)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(57,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,246
Changes of assumptions	$ 0	$ 4,400
Net difference between projected and actual earnings on investments	$ 1,157	$ 0
Changes in proportionate share	$ 2,729	$ 52,622
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,886	$ 67,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (63,382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,383)
2nd Fiscal Year	(27,490)
3rd Fiscal Year	15,082
4th Fiscal Year	5,409
5th Fiscal Year	0
Thereafter	0
Total	$ (63,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.42532576%
Employer's proportionate share at MD		0.45783591%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,511,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,676,439)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,523,886)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,807,328)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(194,030)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34,037
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(159,993)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42,087
Changes of assumptions	$ 0	$ 18,076
Net difference between projected and actual earnings on investments	$ 4,754	$ 0
Changes in proportionate share	$ 18,195	$ 56,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,949	$ 117,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,094)

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	$ (102,101)
2nd Fiscal Year	(76,168)
3rd Fiscal Year	61,955
4th Fiscal Year	22,220
5th Fiscal Year	0
Thereafter	0
Total	$ (94,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02363124%
Employer's proportionate share at MD		0.03373792%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,970)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,537)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(112,295)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,182)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,298)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,127)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,425)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,101
Changes of assumptions	$ 0	$ 1,332
Net difference between projected and actual earnings on investments	$ 350	$ 0
Changes in proportionate share	$ 0	$ 18,421
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 350	$ 22,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,504)

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	$ (19,980)
2nd Fiscal Year	(8,727)
3rd Fiscal Year	4,565
4th Fiscal Year	1,637
5th Fiscal Year	0
Thereafter	0
Total	$ (22,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.41556747%
Employer's proportionate share at MD		0.47333234%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,476,657)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,733,181)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,575,465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,868,500)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(200,598)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(35,844)
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)	**$**	**(236,442)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,512
Changes of assumptions	$ 0	$ 18,688
Net difference between projected and actual earnings on investments	$ 4,915	$ 0
Changes in proportionate share	$ 11,992	$ 101,065
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,907	$ 163,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (146,358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (144,883)
2nd Fiscal Year	(88,498)
3rd Fiscal Year	64,052
4th Fiscal Year	22,972
5th Fiscal Year	0
Thereafter	0
Total	$ (146,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10131115%
Employer's proportionate share at MD		0.13297387%
Employer's proportionate share of system NOL/(A) at prior MD	$	(359,994)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(486,905)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(442,597)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(524,920)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,354)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,021)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(61,375)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,224
Changes of assumptions	$ 0	$ 5,250
Net difference between projected and actual earnings on investments	$ 1,381	$ 0
Changes in proportionate share	$ 11,911	$ 55,398
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,292	$ 72,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (59,580)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,933)
2nd Fiscal Year	(31,095)
3rd Fiscal Year	17,994
4th Fiscal Year	6,454
5th Fiscal Year	0
Thereafter	0
Total	$ (59,580)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10325215%
Employer's proportionate share at MD		0.12239246%
Employer's proportionate share of system NOL/(A) at prior MD	$	(366,891)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(448,159)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(407,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(483,150)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,870)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,829
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(40,041)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,251
Changes of assumptions	$ 0	$ 4,832
Net difference between projected and actual earnings on investments	$ 1,271	$ 0
Changes in proportionate share	$ 5,428	$ 33,488
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,699	$ 49,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,872)

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	$ (40,794)
2nd Fiscal Year	(24,581)
3rd Fiscal Year	16,562
4th Fiscal Year	5,940
5th Fiscal Year	0
Thereafter	0
Total	$ (42,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01129539%
Employer's proportionate share at MD		0.01491759%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,136)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,623)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,888)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,322)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,965
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)	**$**	**(357)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,371
Changes of assumptions	$ 0	$ 589
Net difference between projected and actual earnings on investments	$ 155	$ 0
Changes in proportionate share	$ 881	$ 6,338
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,036	$ 8,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,488)
2nd Fiscal Year	(3,517)
3rd Fiscal Year	2,019
4th Fiscal Year	724
5th Fiscal Year	0
Thereafter	0
Total	$ (7,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09121079%
Employer's proportionate share at MD		0.07577600%
Employer's proportionate share of system NOL/(A) at prior MD	$	(324,104)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(277,466)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(252,217)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(299,129)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,114)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	57,854
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**25,740**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,966
Changes of assumptions	$ 0	$ 2,992
Net difference between projected and actual earnings on investments	$ 787	$ 0
Changes in proportionate share	$ 29,713	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,500	$ 9,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,542

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,814
2nd Fiscal Year	(4,203)
3rd Fiscal Year	10,254
4th Fiscal Year	3,678
5th Fiscal Year	0
Thereafter	0
Total	$ 20,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03012538%
Employer's proportionate share at MD		0.03223657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(107,046)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(118,039)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(107,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(127,255)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,662)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,684
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,022**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,963
Changes of assumptions	$ 0	$ 1,273
Net difference between projected and actual earnings on investments	$ 335	$ 0
Changes in proportionate share	$ 0	$ 7,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 335	$ 12,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,780)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,416)
2nd Fiscal Year	(5,291)
3rd Fiscal Year	4,362
4th Fiscal Year	1,565
5th Fiscal Year	0
Thereafter	0
Total	$ (11,780)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03267976%
Employer's proportionate share at MD		0.03221834%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(117,973)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(107,237)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(127,183)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,504
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)	**$**	**(7,150)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,962
Changes of assumptions	$ 0	$ 1,272
Net difference between projected and actual earnings on investments	$ 335	$ 0
Changes in proportionate share	$ 808	$ 3,455
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,143	$ 7,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,546)

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	$ (8,220)
2nd Fiscal Year	(4,249)
3rd Fiscal Year	4,360
4th Fiscal Year	1,564
5th Fiscal Year	0
Thereafter	0
Total	$ (6,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06523546%
Employer's proportionate share at MD		0.04540875%
Employer's proportionate share of system NOL/(A) at prior MD	$	(231,805)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(166,271)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(151,141)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(179,253)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,244)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28,516
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)	**$**	**9,272**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,174
Changes of assumptions	$ 0	$ 1,793
Net difference between projected and actual earnings on investments	$ 472	$ 0
Changes in proportionate share	$ 34,689	$ 14,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,161	$ 20,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,032

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,930
2nd Fiscal Year	1,752
3rd Fiscal Year	6,145
4th Fiscal Year	2,204
5th Fiscal Year	0
Thereafter	0
Total	$ 15,032

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11836894%
Employer's proportionate share at MD		0.13676253%
Employer's proportionate share of system NOL/(A) at prior MD	$	(420,606)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(500,778)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(455,208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(539,876)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(57,960)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,388
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(47,572)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,572
Changes of assumptions	$ 0	$ 5,400
Net difference between projected and actual earnings on investments	$ 1,420	$ 0
Changes in proportionate share	$ 2,341	$ 32,182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,761	$ 50,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,393)

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	$ (45,278)
2nd Fiscal Year	(26,259)
3rd Fiscal Year	18,507
4th Fiscal Year	6,637
5th Fiscal Year	0
Thereafter	0
Total	$ (46,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08499893%
Employer's proportionate share at MD		0.01686966%
Employer's proportionate share of system NOL/(A) at prior MD	$	(302,031)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,771)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,150)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,594)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,149)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	131,376
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)	**$**	**124,227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,551
Changes of assumptions	$ 0	$ 666
Net difference between projected and actual earnings on investments	$ 175	$ 0
Changes in proportionate share	$ 119,199	$ 2,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 119,374	$ 4,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 114,552

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	$ 86,266
2nd Fiscal Year	25,185
3rd Fiscal Year	2,283
4th Fiscal Year	819
5th Fiscal Year	0
Thereafter	0
Total	$ 114,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01070195%
Employer's proportionate share at MD		0.01040233%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,028)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,090)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,624)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,064)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,408)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,832
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)	**$**	**(2,576)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 956
Changes of assumptions	$ 0	$ 411
Net difference between projected and actual earnings on investments	$ 108	$ 0
Changes in proportionate share	$ 553	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 661	$ 1,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (706)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,307)
2nd Fiscal Year	(1,311)
3rd Fiscal Year	1,408
4th Fiscal Year	505
5th Fiscal Year	0
Thereafter	0
Total	$ (706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02106710%
Employer's proportionate share at MD		0.02412015%
Employer's proportionate share of system NOL/(A) at prior MD	$	(74,859)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(88,320)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,283)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,215)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,222)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,220
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,998**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,217
Changes of assumptions	$ 0	$ 952
Net difference between projected and actual earnings on investments	$ 250	$ 0
Changes in proportionate share	$ 675	$ 5,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 925	$ 8,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,466)
2nd Fiscal Year	(4,554)
3rd Fiscal Year	3,264
4th Fiscal Year	1,171
5th Fiscal Year	0
Thereafter	0
Total	$ (7,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02313013%
Employer's proportionate share at MD		0.02735475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,189)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(100,164)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(91,049)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,984)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,593)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,767
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,826)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,515
Changes of assumptions	$ 0	$ 1,080
Net difference between projected and actual earnings on investments	$ 284	$ 0
Changes in proportionate share	$ 43	$ 7,392
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 327	$ 10,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,216)
2nd Fiscal Year	(5,473)
3rd Fiscal Year	3,702
4th Fiscal Year	1,328
5th Fiscal Year	0
Thereafter	0
Total	$ (10,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13432363%
Employer's proportionate share at MD		0.13849485%
Employer's proportionate share of system NOL/(A) at prior MD	$	(477,299)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(507,121)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(460,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(546,715)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,694)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	58,966
o Differences 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	$ 12,731
Changes of assumptions	$ 0	$ 5,468
Net difference between projected and actual earnings on investments	$ 1,438	$ 0
Changes in proportionate share	$ 2,087	$ 7,298
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,525	$ 25,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,681)
2nd Fiscal Year	(20,754)
3rd Fiscal Year	18,741
4th Fiscal Year	6,722
5th Fiscal Year	0
Thereafter	0
Total	$ (21,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00395522%
Employer's proportionate share at MD		0.00470649%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,054)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,579)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,995)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,285
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,290**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 433
Changes of assumptions	$ 0	$ 186
Net difference between projected and actual earnings on investments	$ 49	$ 0
Changes in proportionate share	$ 0	$ 1,760
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 49	$ 2,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,330)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,243)
2nd Fiscal Year	(952)
3rd Fiscal Year	637
4th Fiscal Year	228
5th Fiscal Year	0
Thereafter	0
Total	$ (2,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04726452%
Employer's proportionate share at MD		0.05114153%
Employer's proportionate share of system NOL/(A) at prior MD	$	(167,947)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,263)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(170,222)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(201,883)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,674)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	33,728
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)	**$**	**12,054**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,701
Changes of assumptions	$ 0	$ 2,019
Net difference between projected and actual earnings on investments	$ 531	$ 0
Changes in proportionate share	$ 2,242	$ 6,783
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,773	$ 13,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,730)

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	$ (11,526)
2nd Fiscal Year	(8,607)
3rd Fiscal Year	6,921
4th Fiscal Year	2,482
5th Fiscal Year	0
Thereafter	0
Total	$ (10,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02689865%
Employer's proportionate share at MD		0.03197287%
Employer's proportionate share of system NOL/(A) at prior MD	$	(95,580)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(117,074)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(106,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(126,214)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,550)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,555)
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)	**$**	**(18,105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,939
Changes of assumptions	$ 0	$ 1,262
Net difference between projected and actual earnings on investments	$ 332	$ 0
Changes in proportionate share	$ 0	$ 13,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 332	$ 17,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,319)
2nd Fiscal Year	(6,451)
3rd Fiscal Year	4,327
4th Fiscal Year	1,552
5th Fiscal Year	0
Thereafter	0
Total	$ (16,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.77324617%
Employer's proportionate share at MD		0.88339036%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,747,616)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,234,674)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,940,325)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,487,223)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(374,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	263,570
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(110,810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 81,207
Changes of assumptions	$ 0	$ 34,877
Net difference between projected and actual earnings on investments	$ 9,173	$ 0
Changes in proportionate share	$ 10,635	$ 192,708
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,808	$ 308,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (288,984)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (285,289)
2nd Fiscal Year	(166,111)
3rd Fiscal Year	119,542
4th Fiscal Year	42,873
5th Fiscal Year	0
Thereafter	0
Total	$ (288,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05443874%
Employer's proportionate share at MD		0.07233240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,440)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(264,857)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(240,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(285,535)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,712)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(39,366)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,649
Changes of assumptions	$ 0	$ 2,856
Net difference between projected and actual earnings on investments	$ 751	$ 0
Changes in proportionate share	$ 0	$ 32,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 751	$ 41,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,009)

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	$ (37,123)
2nd Fiscal Year	(17,185)
3rd Fiscal Year	9,788
4th Fiscal Year	3,510
5th Fiscal Year	0
Thereafter	0
Total	$ (41,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02112690%
Employer's proportionate share at MD		0.02294330%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,071)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(84,011)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,366)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,570)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,723)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,904
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,819)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,109
Changes of assumptions	$ 0	$ 906
Net difference between projected and actual earnings on investments	$ 238	$ 0
Changes in proportionate share	$ 0	$ 6,058
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 238	$ 9,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,835)

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	$ (9,161)
2nd Fiscal Year	(3,892)
3rd Fiscal Year	3,105
4th Fiscal Year	1,113
5th Fiscal Year	0
Thereafter	0
Total	$ (8,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28395197%
Employer's proportionate share at MD		0.30851090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,008,981)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,129,662)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,026,864)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,217,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(130,747)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,111
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(108,636)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,360
Changes of assumptions	$ 0	$ 12,180
Net difference between projected and actual earnings on investments	$ 3,204	$ 0
Changes in proportionate share	$ 0	$ 50,124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,204	$ 90,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (87,460)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (91,786)
2nd Fiscal Year	(52,396)
3rd Fiscal Year	41,748
4th Fiscal Year	14,973
5th Fiscal Year	0
Thereafter	0
Total	$ (87,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03403830%
Employer's proportionate share at MD		0.03374586%
Employer's proportionate share of system NOL/(A) at prior MD	$	(120,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(112,322)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,213)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,581
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)	**$**	**1,280**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,102
Changes of assumptions	$ 0	$ 1,332
Net difference between projected and actual earnings on investments	$ 350	$ 0
Changes in proportionate share	$ 1,820	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,170	$ 4,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,264)

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	$ (3,941)
2nd Fiscal Year	(4,528)
3rd Fiscal Year	4,567
4th Fiscal Year	1,638
5th Fiscal Year	0
Thereafter	0
Total	$ (2,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00935805%
Employer's proportionate share at MD		0.01014845%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,160)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,061)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,584
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)	**$**	**(1,717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 933
Changes of assumptions	$ 0	$ 401
Net difference between projected and actual earnings on investments	$ 105	$ 0
Changes in proportionate share	$ 0	$ 1,585
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 105	$ 2,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,814)

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	$ (2,963)
2nd Fiscal Year	(1,716)
3rd Fiscal Year	1,373
4th Fiscal Year	493
5th Fiscal Year	0
Thereafter	0
Total	$ (2,814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04638635%
Employer's proportionate share at MD		0.05671488%
Employer's proportionate share of system NOL/(A) at prior MD	$	(164,827)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(207,671)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(188,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(223,885)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,036)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,456
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)	**$**	**(14,580)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,214
Changes of assumptions	$ 0	$ 2,239
Net difference between projected and actual earnings on investments	$ 589	$ 0
Changes in proportionate share	$ 2,068	$ 18,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,657	$ 25,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,867)

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	$ (21,314)
2nd Fiscal Year	(11,980)
3rd Fiscal Year	7,675
4th Fiscal Year	2,753
5th Fiscal Year	0
Thereafter	0
Total	$ (22,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00779939%
Employer's proportionate share at MD		0.00758948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,790)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,759
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,543**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 698
Changes of assumptions	$ 0	$ 300
Net difference between projected and actual earnings on investments	$ 79	$ 0
Changes in proportionate share	$ 367	$ 1,461
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 446	$ 2,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,013)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,447)
2nd Fiscal Year	(961)
3rd Fiscal Year	1,027
4th Fiscal Year	368
5th Fiscal Year	0
Thereafter	0
Total	$ (2,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01644116%
Employer's proportionate share at MD		0.01445049%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,421)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(52,913)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,098)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,044)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,124)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,853
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,729**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,328
Changes of assumptions	$ 0	$ 571
Net difference between projected and actual earnings on investments	$ 150	$ 0
Changes in proportionate share	$ 3,483	$ 752
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,633	$ 2,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 982

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (489)
2nd Fiscal Year	(1,186)
3rd Fiscal Year	1,955
4th Fiscal Year	701
5th Fiscal Year	0
Thereafter	0
Total	$ 982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00975504%
Employer's proportionate share at MD		0.01148614%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,663)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,058)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,342)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,868)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,773
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,095)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,056
Changes of assumptions	$ 0	$ 453
Net difference between projected and actual earnings on investments	$ 119	$ 0
Changes in proportionate share	$ 0	$ 3,281
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 119	$ 4,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,671)

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	$ (4,503)
2nd Fiscal Year	(2,280)
3rd Fiscal Year	1,554
4th Fiscal Year	557
5th Fiscal Year	0
Thereafter	0
Total	$ (4,671)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00756958%
Employer's proportionate share at MD		0.00922922%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,897)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,433)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,911)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,672
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,239)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 848
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 0	$ 3,884
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96	$ 5,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,000)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,756)
2nd Fiscal Year	(1,942)
3rd Fiscal Year	1,249
4th Fiscal Year	448
5th Fiscal Year	0
Thereafter	0
Total	$ (5,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01763090%
Employer's proportionate share at MD		0.02533628%
Employer's proportionate share of system NOL/(A) at prior MD	$	(62,649)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,773)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,331)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,016)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,737)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,084
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)	**$**	**(653)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,329
Changes of assumptions	$ 0	$ 1,000
Net difference between projected and actual earnings on investments	$ 263	$ 0
Changes in proportionate share	$ 13,000	$ 13,481
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,263	$ 16,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,547)

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	$ (1,606)
2nd Fiscal Year	(6,600)
3rd Fiscal Year	3,429
4th Fiscal Year	1,230
5th Fiscal Year	0
Thereafter	0
Total	$ (3,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01323436%
Employer's proportionate share at MD		0.01286218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,026)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,097)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,774)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,451)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,998
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**547**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,182
Changes of assumptions	$ 0	$ 508
Net difference between projected and actual earnings on investments	$ 134	$ 0
Changes in proportionate share	$ 651	$ 1,807
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 785	$ 3,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,712)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,457)
2nd Fiscal Year	(1,620)
3rd Fiscal Year	1,741
4th Fiscal Year	624
5th Fiscal Year	0
Thereafter	0
Total	$ (2,712)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05353576%
Employer's proportionate share at MD		0.06508191%
Employer's proportionate share of system NOL/(A) at prior MD	$	(190,231)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(238,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(216,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(256,914)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,582)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,831
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)	**$**	**(13,751)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,983
Changes of assumptions	$ 0	$ 2,570
Net difference between projected and actual earnings on investments	$ 676	$ 0
Changes in proportionate share	$ 3,879	$ 20,201
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,555	$ 28,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,199)

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	$ (22,541)
2nd Fiscal Year	(13,623)
3rd Fiscal Year	8,807
4th Fiscal Year	3,159
5th Fiscal Year	0
Thereafter	0
Total	$ (24,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05765490%
Employer's proportionate share at MD		0.06768577%
Employer's proportionate share of system NOL/(A) at prior MD	$	(204,868)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(247,842)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(225,289)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(267,193)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,685)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(36,337)
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)	**$**	**(65,022)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,222
Changes of assumptions	$ 0	$ 2,672
Net difference between projected and actual earnings on investments	$ 703	$ 0
Changes in proportionate share	$ 0	$ 26,053
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 703	$ 34,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,244)

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	$ (33,319)
2nd Fiscal Year	(13,370)
3rd Fiscal Year	9,159
4th Fiscal Year	3,285
5th Fiscal Year	0
Thereafter	0
Total	$ (34,244)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02249764%
Employer's proportionate share at MD		0.01296925%
Employer's proportionate share of system NOL/(A) at prior MD	$	(79,942)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,489)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(51,197)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,496)
▪ 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)	**$**	**(6,700)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,192
Changes of assumptions	$ 0	$ 512
Net difference between projected and actual earnings on investments	$ 135	$ 0
Changes in proportionate share	$ 16,671	$ 8,892
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,806	$ 10,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,210

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	$ 1,764
2nd Fiscal Year	2,061
3rd Fiscal Year	1,755
4th Fiscal Year	629
5th Fiscal Year	0
Thereafter	0
Total	$ 6,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01185223%
Employer's proportionate share at MD		0.01715394%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,812)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,096)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,716)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,270)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,574)
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)	**$**	**(15,844)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,577
Changes of assumptions	$ 0	$ 677
Net difference between projected and actual earnings on investments	$ 178	$ 0
Changes in proportionate share	$ 0	$ 10,874
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 178	$ 13,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,950)

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	$ (11,602)
2nd Fiscal Year	(4,502)
3rd Fiscal Year	2,321
4th Fiscal Year	833
5th Fiscal Year	0
Thereafter	0
Total	$ (12,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01227077%
Employer's proportionate share at MD		0.02166124%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,602)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(79,316)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,098)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,509)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,553)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,733)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,991
Changes of assumptions	$ 0	$ 855
Net difference between projected and actual earnings on investments	$ 225	$ 0
Changes in proportionate share	$ 0	$ 19,031
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 225	$ 21,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,652)

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	$ (18,860)
2nd Fiscal Year	(6,775)
3rd Fiscal Year	2,931
4th Fiscal Year	1,051
5th Fiscal Year	0
Thereafter	0
Total	$ (21,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00581894%
Employer's proportionate share at MD		0.00797615%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,206)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,548)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,486)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,380)
▪ 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)	**$**	**(4,441)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 733
Changes of assumptions	$ 0	$ 315
Net difference between projected and actual earnings on investments	$ 83	$ 0
Changes in proportionate share	$ 0	$ 4,619
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83	$ 5,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,584)

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	$ (5,081)
2nd Fiscal Year	(1,969)
3rd Fiscal Year	1,079
4th Fiscal Year	387
5th Fiscal Year	0
Thereafter	0
Total	$ (5,584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00145412%
Employer's proportionate share at MD		0.00255897%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,167)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,517)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,102)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,084)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,538
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)	**$**	**454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 235
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 27	$ 0
Changes in proportionate share	$ 151	$ 1,933
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 178	$ 2,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,091)

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	$ (1,764)
2nd Fiscal Year	(798)
3rd Fiscal Year	346
4th Fiscal Year	124
5th Fiscal Year	0
Thereafter	0
Total	$ (2,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00448806%
Employer's proportionate share at MD		0.00724956%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,948)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,545)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,618)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,072)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,453)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,525)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 666
Changes of assumptions	$ 0	$ 286
Net difference between projected and actual earnings on investments	$ 75	$ 0
Changes in proportionate share	$ 1,075	$ 4,832
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,150	$ 5,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,634)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,854)
2nd Fiscal Year	(2,113)
3rd Fiscal Year	981
4th Fiscal Year	352
5th Fiscal Year	0
Thereafter	0
Total	$ (4,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00785471%
Employer's proportionate share at MD		0.01160490%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,911)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,493)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,811)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,918)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,369)
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)	**$**	**(13,287)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,067
Changes of assumptions	$ 0	$ 458
Net difference between projected and actual earnings on investments	$ 121	$ 0
Changes in proportionate share	$ 0	$ 7,587
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 121	$ 9,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,991)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,013)
2nd Fiscal Year	(3,112)
3rd Fiscal Year	1,570
4th Fiscal Year	563
5th Fiscal Year	0
Thereafter	0
Total	$ (8,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00056416%
Employer's proportionate share at MD		0.00046289%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,005)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,695)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,827)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(196)
▪ 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)	**$**	**(360)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43
Changes of assumptions	$ 0	$ 18
Net difference between projected and actual earnings on investments	$ 5	$ 0
Changes in proportionate share	$ 177	$ 85
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 182	$ 146
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	$ (25)
2nd Fiscal Year	(24)
3rd Fiscal Year	63
4th Fiscal Year	22
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021680%
Employer's proportionate share at MD		0.00008790%
Employer's proportionate share of system NOL/(A) at prior MD	$	(770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(322)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(293)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37)
▪ Net amortization of employer-specific deferred amounts from:		
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)	**$**	**(84)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8
Changes of assumptions	$ 0	$ 3
Net difference between projected and actual earnings on investments	$ 1	$ 0
Changes in proportionate share	$ 226	$ 110
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 227	$ 121
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	$ 48
2nd Fiscal Year	41
3rd Fiscal Year	12
4th Fiscal Year	4
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001098%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	15
o Differences 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	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	19	$	6
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	19	$	6
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	13

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00208824%
Employer's proportionate share at MD		0.00237989%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,420)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,714)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,395)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,009)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,367)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,376)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 25	$ 0
Changes in proportionate share	$ 0	$ 811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25	$ 1,124
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	$ (1,091)
2nd Fiscal Year	(446)
3rd Fiscal Year	322
4th Fiscal Year	116
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**322**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00812113%
Employer's proportionate share at MD		0.01243857%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,857)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,546)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,401)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,102)

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)	$	(10,157)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,428)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,143
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 129	$ 0
Changes in proportionate share	$ 0	$ 8,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 129	$ 10,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,445)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,276)
2nd Fiscal Year	(3,457)
3rd Fiscal Year	1,683
4th Fiscal Year	604
5th Fiscal Year	0
Thereafter	0
Total	$ (10,445)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23774011%
Employer's proportionate share at MD		0.26005692%
Employer's proportionate share of system NOL/(A) at prior MD	$	(844,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(952,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(865,588)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,026,586)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(110,212)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	84,037
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,175)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,906
Changes of assumptions	$ 0	$ 10,267
Net difference between projected and actual earnings on investments	$ 2,701	$ 0
Changes in proportionate share	$ 2,305	$ 39,045
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,006	$ 73,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68,212)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,207)
2nd Fiscal Year	(44,819)
3rd Fiscal Year	35,191
4th Fiscal Year	12,621
5th Fiscal Year	0
Thereafter	0
Total	$ (68,212)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13094396%
Employer's proportionate share at MD		0.12379609%
Employer's proportionate share of system NOL/(A) at prior MD	$	(465,290)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(453,299)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(412,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(488,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,465)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	32,864
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,601)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,380
Changes of assumptions	$ 0	$ 4,888
Net difference between projected and actual earnings on investments	$ 1,286	$ 0
Changes in proportionate share	$ 12,506	$ 14,028
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,792	$ 30,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,504)

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	$ (25,104)
2nd Fiscal Year	(14,160)
3rd Fiscal Year	16,752
4th Fiscal Year	6,008
5th Fiscal Year	0
Thereafter	0
Total	$ (16,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12455517%
Employer's proportionate share at MD		0.13497551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(442,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(494,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(449,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(532,822)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(57,202)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	43,280
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)	**$**	**(13,922)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,408
Changes of assumptions	$ 0	$ 5,329
Net difference between projected and actual earnings on investments	$ 1,402	$ 0
Changes in proportionate share	$ 0	$ 19,927
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,402	$ 37,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,284)
2nd Fiscal Year	(22,794)
3rd Fiscal Year	18,265
4th Fiscal Year	6,551
5th Fiscal Year	0
Thereafter	0
Total	$ (36,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21541534%
Employer's proportionate share at MD		0.22410557%
Employer's proportionate share of system NOL/(A) at prior MD	$	(765,446)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(820,598)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(745,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(884,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(94,976)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,466
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)	**$**	**(85,510)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,601
Changes of assumptions	$ 0	$ 8,848
Net difference between projected and actual earnings on investments	$ 2,327	$ 0
Changes in proportionate share	$ 5,629	$ 15,204
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,956	$ 44,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,697)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,533)
2nd Fiscal Year	(34,367)
3rd Fiscal Year	30,326
4th Fiscal Year	10,876
5th Fiscal Year	0
Thereafter	0
Total	$ (36,697)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16357654%
Employer's proportionate share at MD		0.27901378%
Employer's proportionate share of system NOL/(A) at prior MD	$	(581,245)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,021,653)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(928,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,101,419)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(118,246)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(84,364)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(202,610)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25,649
Changes of assumptions	$ 0	$ 11,016
Net difference between projected and actual earnings on investments	$ 2,897	$ 0
Changes in proportionate share	$ 0	$ 211,249
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,897	$ 247,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (245,017)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (211,287)
2nd Fiscal Year	(85,027)
3rd Fiscal Year	37,757
4th Fiscal Year	13,541
5th Fiscal Year	0
Thereafter	0
Total	$ (245,017)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03973399%
Employer's proportionate share at MD		0.04064475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(141,189)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(148,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(135,284)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,447)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,940
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)	**$**	**(12,285)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,736
Changes of assumptions	$ 0	$ 1,605
Net difference between projected and actual earnings on investments	$ 422	$ 0
Changes in proportionate share	$ 1,937	$ 1,593
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,359	$ 6,934
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,575)

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	$ (6,084)
2nd Fiscal Year	(5,964)
3rd Fiscal Year	5,500
4th Fiscal Year	1,973
5th Fiscal Year	0
Thereafter	0
Total	$ (4,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00930680%
Employer's proportionate share at MD		0.01147492%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,070)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,017)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(38,194)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,298)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,863)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,920)
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)	**$**	**(8,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,055
Changes of assumptions	$ 0	$ 453
Net difference between projected and actual earnings on investments	$ 119	$ 0
Changes in proportionate share	$ 962	$ 3,793
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,081	$ 5,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,220)

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	$ (3,874)
2nd Fiscal Year	(2,455)
3rd Fiscal Year	1,553
4th Fiscal Year	557
5th Fiscal Year	0
Thereafter	0
Total	$ (4,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01253434%
Employer's proportionate share at MD		0.01514529%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,539)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,457)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,787)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,419)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(5,644)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,392
Changes of assumptions	$ 0	$ 598
Net difference between projected and actual earnings on investments	$ 157	$ 0
Changes in proportionate share	$ 0	$ 5,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 157	$ 7,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,928)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,572)
2nd Fiscal Year	(3,140)
3rd Fiscal Year	2,049
4th Fiscal Year	735
5th Fiscal Year	0
Thereafter	0
Total	$ (6,928)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00018588%
Employer's proportionate share at MD		0.00015430%
Employer's proportionate share of system NOL/(A) at prior MD	$	(660)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(565)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(609)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65)
▪ 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)	**$**	**234**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	14
Changes of assumptions	$	0	$	6
Net difference between projected and actual earnings on investments	$	2	$	0
Changes in proportionate share	$	55	$	94
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	57	$	114
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(57)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(77)
2nd Fiscal Year		(9)
3rd Fiscal Year		21
4th Fiscal Year		7
5th Fiscal Year		0
Thereafter		0
Total	$	(57)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06959010%
Employer's proportionate share at MD		0.03802640%
Employer's proportionate share of system NOL/(A) at prior MD	$	(247,278)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(139,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(126,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(150,111)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,116)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,076
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)	**$**	**(1,040)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,496
Changes of assumptions	$ 0	$ 1,501
Net difference between projected and actual earnings on investments	$ 395	$ 0
Changes in proportionate share	$ 55,224	$ 20,264
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 55,619	$ 25,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,358

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,859
2nd Fiscal Year	7,508
3rd Fiscal Year	5,146
4th Fiscal Year	1,846
5th Fiscal Year	0
Thereafter	0
Total	$ 30,358

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00141905%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,196)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,602)

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)	$	(1,910)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,511)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	130
Changes of assumptions	$	0	$	56
Net difference between projected and actual earnings on investments	$	15	$	0
Changes in proportionate share	$	0	$	2,482
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	15	$	2,668
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,653)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,147)
2nd Fiscal Year		(767)
3rd Fiscal Year		192
4th Fiscal Year		69
5th Fiscal Year		0
Thereafter		0
Total	$	(2,653)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13170458%
Employer's proportionate share at MD		0.16136100%
Employer's proportionate share of system NOL/(A) at prior MD	$	(467,993)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(590,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(537,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(636,980)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,385)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	43,680
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)	**$**	**(24,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,833
Changes of assumptions	$ 0	$ 6,371
Net difference between projected and actual earnings on investments	$ 1,676	$ 0
Changes in proportionate share	$ 0	$ 57,458
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,676	$ 78,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (76,986)

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	$ (72,461)
2nd Fiscal Year	(34,193)
3rd Fiscal Year	21,836
4th Fiscal Year	7,831
5th Fiscal Year	0
Thereafter	0
Total	$ (76,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033963%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,207)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,282
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)	**$**	**1,282**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	594	$	172
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	594	$	172
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	422

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	285
2nd Fiscal Year		137
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32072117%
Employer's proportionate share at MD		0.40153670%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,139,635)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,470,290)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,336,497)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,585,084)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(170,171)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52,848
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(117,323)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,912
Changes of assumptions	$ 0	$ 15,853
Net difference between projected and actual earnings on investments	$ 4,170	$ 0
Changes in proportionate share	$ 17,887	$ 141,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,057	$ 194,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (172,103)

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	$ (158,008)
2nd Fiscal Year	(87,920)
3rd Fiscal Year	54,337
4th Fiscal Year	19,488
5th Fiscal Year	0
Thereafter	0
Total	$ (172,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.34961654%
Employer's proportionate share at MD		0.28194213%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,242,311)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,032,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(938,432)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,112,979)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(119,487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	481,637
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)	**$**	**362,150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25,918
Changes of assumptions	$ 0	$ 11,131
Net difference between projected and actual earnings on investments	$ 2,928	$ 0
Changes in proportionate share	$ 330,739	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 333,667	$ 37,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 296,618

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	$ 256,280
2nd Fiscal Year	(11,499)
3rd Fiscal Year	38,153
4th Fiscal Year	13,683
5th Fiscal Year	0
Thereafter	0
Total	$ 296,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14704793%
Employer's proportionate share at MD		0.16719338%
Employer's proportionate share of system NOL/(A) at prior MD	$	(522,513)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(612,205)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(556,496)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(660,003)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(70,856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34,022
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)	**$**	**(36,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,370
Changes of assumptions	$ 0	$ 6,601
Net difference between projected and actual earnings on investments	$ 1,736	$ 0
Changes in proportionate share	$ 857	$ 35,246
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,593	$ 57,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,624)

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	$ (54,208)
2nd Fiscal Year	(31,155)
3rd Fiscal Year	22,625
4th Fiscal Year	8,114
5th Fiscal Year	0
Thereafter	0
Total	$ (54,624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03769008%
Employer's proportionate share at MD		0.04271652%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,926)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(156,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(142,180)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(168,625)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,103)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,381
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)	**$**	**(9,722)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,927
Changes of assumptions	$ 0	$ 1,686
Net difference between projected and actual earnings on investments	$ 444	$ 0
Changes in proportionate share	$ 476	$ 8,795
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 920	$ 14,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,488)

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	$ (13,430)
2nd Fiscal Year	(7,912)
3rd Fiscal Year	5,780
4th Fiscal Year	2,073
5th Fiscal Year	0
Thereafter	0
Total	$ (13,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00520149%
Employer's proportionate share at MD		0.00650426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,483)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,816)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,649)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,676)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,756)
▪ 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)	**$**	**(1,659)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 598
Changes of assumptions	$ 0	$ 257
Net difference between projected and actual earnings on investments	$ 68	$ 0
Changes in proportionate share	$ 0	$ 3,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 68	$ 4,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,974)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,748)
2nd Fiscal Year	(1,422)
3rd Fiscal Year	880
4th Fiscal Year	316
5th Fiscal Year	0
Thereafter	0
Total	$ (3,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01504073%
Employer's proportionate share at MD		0.01950017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,445)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,403)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,978)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,264)
▪ 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)	**$**	**(9,255)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,793
Changes of assumptions	$ 0	$ 770
Net difference between projected and actual earnings on investments	$ 202	$ 0
Changes in proportionate share	$ 1,506	$ 7,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,708	$ 10,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,657)

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	$ (7,756)
2nd Fiscal Year	(4,485)
3rd Fiscal Year	2,639
4th Fiscal Year	946
5th Fiscal Year	0
Thereafter	0
Total	$ (8,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00166075%
Employer's proportionate share at MD		0.00256037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,901)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,375)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,522)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,085)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,365)
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)	**$**	**(2,450)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 235
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 27	$ 0
Changes in proportionate share	$ 276	$ 1,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 303	$ 1,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,607)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,363)
2nd Fiscal Year	(716)
3rd Fiscal Year	346
4th Fiscal Year	124
5th Fiscal Year	0
Thereafter	0
Total	$ (1,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135122%
Employer's proportionate share at MD		0.00196236%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,801)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,185)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,747)

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)	$	(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)	**$**	**(1,915)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	180
Changes of assumptions	$	0	$	77
Net difference between projected and actual earnings on investments	$	20	$	0
Changes in proportionate share	$	0	$	1,199
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	20	$	1,456
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,436)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,281)
2nd Fiscal Year	(516)
3rd Fiscal Year	266
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ (1,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02396884%
Employer's proportionate share at MD		0.03267281%
Employer's proportionate share of system NOL/(A) at prior MD	$	(85,170)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(119,637)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(128,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,847)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,577
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(270)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,004
Changes of assumptions	$ 0	$ 1,290
Net difference between projected and actual earnings on investments	$ 339	$ 0
Changes in proportionate share	$ 2,120	$ 15,228
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,459	$ 19,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,063)

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	$ (15,056)
2nd Fiscal Year	(8,013)
3rd Fiscal Year	4,421
4th Fiscal Year	1,586
5th Fiscal Year	0
Thereafter	0
Total	$ (17,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.82854599%
Employer's proportionate share at MD		0.96140225%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,944,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,520,327)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,199,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,795,178)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(407,441)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(147,059)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(554,500)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 88,379
Changes of assumptions	$ 0	$ 37,957
Net difference between projected and actual earnings on investments	$ 9,984	$ 0
Changes in proportionate share	$ 755	$ 232,445
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,739	$ 358,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (348,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (338,778)
2nd Fiscal Year	(186,023)
3rd Fiscal Year	130,099
4th Fiscal Year	46,659
5th Fiscal Year	0
Thereafter	0
Total	$ (348,042)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.48990595%
Employer's proportionate share at MD		0.55190951%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,740,808)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,020,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,837,006)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,178,687)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(233,899)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	177,752
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(56,147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 50,735
Changes of assumptions	$ 0	$ 21,790
Net difference between projected and actual earnings on investments	$ 5,731	$ 0
Changes in proportionate share	$ 42,664	$ 108,481
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48,395	$ 181,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,611)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (133,052)
2nd Fiscal Year	(101,030)
3rd Fiscal Year	74,685
4th Fiscal Year	26,786
5th Fiscal Year	0
Thereafter	0
Total	$ (132,611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06400464%
Employer's proportionate share at MD		0.06339494%
Employer's proportionate share of system NOL/(A) at prior MD	$	(227,431)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(232,131)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(211,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(250,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,867)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,084
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)	**$**	**(7,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,828
Changes of assumptions	$ 0	$ 2,503
Net difference between projected and actual earnings on investments	$ 658	$ 0
Changes in proportionate share	$ 1,067	$ 2,500
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,725	$ 10,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,106)

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	$ (12,278)
2nd Fiscal Year	(8,482)
3rd Fiscal Year	8,579
4th Fiscal Year	3,077
5th Fiscal Year	0
Thereafter	0
Total	$ (9,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01064581%
Employer's proportionate share at MD		0.00862606%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,828)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,052)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,656)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,677
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,021**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 793
Changes of assumptions	$ 0	$ 341
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 5,994	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,084	$ 1,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,950

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	$ 3,736
2nd Fiscal Year	(372)
3rd Fiscal Year	1,167
4th Fiscal Year	419
5th Fiscal Year	0
Thereafter	0
Total	$ 4,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06224749%
Employer's proportionate share at MD		0.06849512%
Employer's proportionate share of system NOL/(A) at prior MD	$	(221,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(250,806)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(227,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(270,388)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,028)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,172
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,856)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,297
Changes of assumptions	$ 0	$ 2,704
Net difference between projected and actual earnings on investments	$ 711	$ 0
Changes in proportionate share	$ 1,176	$ 10,931
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,887	$ 19,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,045)

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	$ (18,683)
2nd Fiscal Year	(11,955)
3rd Fiscal Year	9,269
4th Fiscal Year	3,324
5th Fiscal Year	0
Thereafter	0
Total	$ (18,045)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10661474%
Employer's proportionate share at MD		0.10538441%
Employer's proportionate share of system NOL/(A) at prior MD	$	(378,840)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(385,882)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(350,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(416,010)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,662)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77,793
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)	**$**	**33,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,688
Changes of assumptions	$ 0	$ 4,161
Net difference between projected and actual earnings on investments	$ 1,094	$ 0
Changes in proportionate share	$ 3,136	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,230	$ 13,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,619)

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	$ (14,978)
2nd Fiscal Year	(14,015)
3rd Fiscal Year	14,261
4th Fiscal Year	5,115
5th Fiscal Year	0
Thereafter	0
Total	$ (9,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23518126%
Employer's proportionate share at MD		0.22418692%
Employer's proportionate share of system NOL/(A) at prior MD	$	(835,682)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(820,896)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(746,196)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(884,988)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(95,010)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	118,314
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)	**$**	**23,304**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,609
Changes of assumptions	$ 0	$ 8,851
Net difference between projected and actual earnings on investments	$ 2,328	$ 0
Changes in proportionate share	$ 19,236	$ 31,865
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,564	$ 61,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,761)

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	$ (54,548)
2nd Fiscal Year	(26,431)
3rd Fiscal Year	30,337
4th Fiscal Year	10,880
5th Fiscal Year	0
Thereafter	0
Total	$ (39,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00953458%
Employer's proportionate share at MD		0.01325119%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,880)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(48,521)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(52,310)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,616)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,788)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,218
Changes of assumptions	$ 0	$ 523
Net difference between projected and actual earnings on investments	$ 138	$ 0
Changes in proportionate share	$ 2,364	$ 6,502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,502	$ 8,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,741)

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	$ (4,853)
2nd Fiscal Year	(3,325)
3rd Fiscal Year	1,793
4th Fiscal Year	643
5th Fiscal Year	0
Thereafter	0
Total	$ (5,741)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00733163%
Employer's proportionate share at MD		0.00606148%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,052)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,195)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,928)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,569)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,178
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)	**$**	**8,609**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 557
Changes of assumptions	$ 0	$ 239
Net difference between projected and actual earnings on investments	$ 63	$ 0
Changes in proportionate share	$ 4,621	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,684	$ 796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,888

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,095
2nd Fiscal Year	(322)
3rd Fiscal Year	820
4th Fiscal Year	294
5th Fiscal Year	0
Thereafter	0
Total	$ 3,888

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07224657%
Employer's proportionate share at MD		0.08103234%
Employer's proportionate share of system NOL/(A) at prior MD	$	(256,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(296,713)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(269,712)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(319,879)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,341)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28,175
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)	**$**	**(6,166)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,449
Changes of assumptions	$ 0	$ 3,199
Net difference between projected and actual earnings on investments	$ 841	$ 0
Changes in proportionate share	$ 268	$ 15,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,109	$ 26,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,911)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,103)
2nd Fiscal Year	(14,706)
3rd Fiscal Year	10,965
4th Fiscal Year	3,933
5th Fiscal Year	0
Thereafter	0
Total	$ (24,911)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01046644%
Employer's proportionate share at MD		0.00831747%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,191)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,456)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,684)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,525)
▪ 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)	**$**	**4,996**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 765
Changes of assumptions	$ 0	$ 328
Net difference between projected and actual earnings on investments	$ 86	$ 0
Changes in proportionate share	$ 3,760	$ 3,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,846	$ 4,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,010)
2nd Fiscal Year	(277)
3rd Fiscal Year	1,126
4th Fiscal Year	404
5th Fiscal Year	0
Thereafter	0
Total	$ (758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02847480%
Employer's proportionate share at MD		0.02409257%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101,181)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(88,219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,210)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,869
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)	**$**	**8,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,215
Changes of assumptions	$ 0	$ 951
Net difference between projected and actual earnings on investments	$ 250	$ 0
Changes in proportionate share	$ 8,537	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,787	$ 3,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,740
2nd Fiscal Year	(1,548)
3rd Fiscal Year	3,260
4th Fiscal Year	1,169
5th Fiscal Year	0
Thereafter	0
Total	$ 5,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01542958%
Employer's proportionate share at MD		0.01802033%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,827)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,984)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,980)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(71,136)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,637)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,026
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)	**$**	**(2,611)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,657
Changes of assumptions	$ 0	$ 711
Net difference between projected and actual earnings on investments	$ 187	$ 0
Changes in proportionate share	$ 678	$ 4,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 865	$ 6,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,036)

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	$ (5,822)
2nd Fiscal Year	(3,527)
3rd Fiscal Year	2,439
4th Fiscal Year	875
5th Fiscal Year	0
Thereafter	0
Total	$ (6,036)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01542348%
Employer's proportionate share at MD		0.04162009%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,805)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(152,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(138,531)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(164,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,639)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,428)
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)	**$**	**(48,067)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,826
Changes of assumptions	$ 0	$ 1,643
Net difference between projected and actual earnings on investments	$ 432	$ 0
Changes in proportionate share	$ 0	$ 46,604
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 432	$ 52,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (51,641)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,985)
2nd Fiscal Year	(16,308)
3rd Fiscal Year	5,632
4th Fiscal Year	2,020
5th Fiscal Year	0
Thereafter	0
Total	$ (51,641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05822882%
Employer's proportionate share at MD		0.07418535%
Employer's proportionate share of system NOL/(A) at prior MD	$	(206,907)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(271,641)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(246,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(292,850)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,680
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)	**$**	**(25,760)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,820
Changes of assumptions	$ 0	$ 2,929
Net difference between projected and actual earnings on investments	$ 770	$ 0
Changes in proportionate share	$ 0	$ 28,249
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 770	$ 37,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,228)

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	$ (34,208)
2nd Fiscal Year	(16,658)
3rd Fiscal Year	10,039
4th Fiscal Year	3,600
5th Fiscal Year	0
Thereafter	0
Total	$ (37,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13259821%
Employer's proportionate share at MD		0.13746014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(471,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(503,332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(457,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(542,630)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,255)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	150,423
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**92,168**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,636
Changes of assumptions	$ 0	$ 5,427
Net difference between projected and actual earnings on investments	$ 1,427	$ 0
Changes in proportionate share	$ 8,353	$ 8,506
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,780	$ 26,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,171)
2nd Fiscal Year	(20,891)
3rd Fiscal Year	18,601
4th Fiscal Year	6,671
5th Fiscal Year	0
Thereafter	0
Total	$ (16,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01682065%
Employer's proportionate share at MD		0.02985855%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(99,383)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,868)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,654)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,665
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)	**$**	**(5,989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,745
Changes of assumptions	$ 0	$ 1,179
Net difference between projected and actual earnings on investments	$ 310	$ 0
Changes in proportionate share	$ 6,110	$ 22,811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,420	$ 26,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,429)
2nd Fiscal Year	(9,375)
3rd Fiscal Year	4,041
4th Fiscal Year	1,449
5th Fiscal Year	0
Thereafter	0
Total	$ (20,315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09266817%
Employer's proportionate share at MD		0.09359855%
Employer's proportionate share of system NOL/(A) at prior MD	$	(329,283)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(342,726)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(311,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(369,484)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,667)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	53,094
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)	**$**	**13,427**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,604
Changes of assumptions	$ 0	$ 3,695
Net difference between projected and actual earnings on investments	$ 972	$ 0
Changes in proportionate share	$ 5,345	$ 1,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,317	$ 13,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,610)

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	$ (11,555)
2nd Fiscal Year	(13,264)
3rd Fiscal Year	12,666
4th Fiscal Year	4,543
5th Fiscal Year	0
Thereafter	0
Total	$ (7,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02712236%
Employer's proportionate share at MD		0.02494680%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,347)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(98,479)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,572)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,736
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)	**$**	**(836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,293
Changes of assumptions	$ 0	$ 985
Net difference between projected and actual earnings on investments	$ 259	$ 0
Changes in proportionate share	$ 3,807	$ 2,500
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,066	$ 5,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,712)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,743)
2nd Fiscal Year	(2,556)
3rd Fiscal Year	3,376
4th Fiscal Year	1,211
5th Fiscal Year	0
Thereafter	0
Total	$ (1,712)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02462249%
Employer's proportionate share at MD		0.02674318%
Employer's proportionate share of system NOL/(A) at prior MD	$	(87,492)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(97,924)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(89,013)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(105,570)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,334)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,452
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,118**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,458
Changes of assumptions	$ 0	$ 1,056
Net difference between projected and actual earnings on investments	$ 278	$ 0
Changes in proportionate share	$ 1,187	$ 3,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,465	$ 7,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,760)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,138)
2nd Fiscal Year	(4,539)
3rd Fiscal Year	3,619
4th Fiscal Year	1,298
5th Fiscal Year	0
Thereafter	0
Total	$ (5,760)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09817553%
Employer's proportionate share at MD		0.10067278%
Employer's proportionate share of system NOL/(A) at prior MD	$	(348,852)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(368,629)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(335,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(397,410)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(42,665)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39,027
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,638)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,255
Changes of assumptions	$ 0	$ 3,975
Net difference between projected and actual earnings on investments	$ 1,045	$ 0
Changes in proportionate share	$ 0	$ 24,236
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,045	$ 37,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,421)

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	$ (40,059)
2nd Fiscal Year	(14,870)
3rd Fiscal Year	13,623
4th Fiscal Year	4,886
5th Fiscal Year	0
Thereafter	0
Total	$ (36,421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000244%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	5	$	2
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	5	$	2
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
2nd Fiscal Year		2
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04708148%
Employer's proportionate share at MD		0.06146157%
Employer's proportionate share of system NOL/(A) at prior MD	$	(167,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(225,051)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(204,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(242,622)

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)	$	8,058
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,650
Changes of assumptions	$ 0	$ 2,427
Net difference between projected and actual earnings on investments	$ 638	$ 0
Changes in proportionate share	$ 0	$ 25,413
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 638	$ 33,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,852)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,881)
2nd Fiscal Year	(14,270)
3rd Fiscal Year	8,317
4th Fiscal Year	2,983
5th Fiscal Year	0
Thereafter	0
Total	$ (32,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00661982%
Employer's proportionate share at MD		0.01094190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,523)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,066)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,194)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,637)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,015)
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)	**$**	**(13,652)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,006
Changes of assumptions	$ 0	$ 432
Net difference between projected and actual earnings on investments	$ 114	$ 0
Changes in proportionate share	$ 0	$ 7,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 114	$ 9,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,098)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,858)
2nd Fiscal Year	(3,252)
3rd Fiscal Year	1,481
4th Fiscal Year	531
5th Fiscal Year	0
Thereafter	0
Total	$ (9,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02013443%
Employer's proportionate share at MD		0.01956142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,627)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,109)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,290)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,616
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)	**$**	**(4,674)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,798
Changes of assumptions	$ 0	$ 772
Net difference between projected and actual earnings on investments	$ 203	$ 0
Changes in proportionate share	$ 1,003	$ 877
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,206	$ 3,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,241)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,376)
2nd Fiscal Year	(2,462)
3rd Fiscal Year	2,647
4th Fiscal Year	949
5th Fiscal Year	0
Thereafter	0
Total	$ (2,241)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00684435%
Employer's proportionate share at MD		0.01502279%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,320)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,008)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,003)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,367)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,981)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,348)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,381
Changes of assumptions	$ 0	$ 593
Net difference between projected and actual earnings on investments	$ 156	$ 0
Changes in proportionate share	$ 1,225	$ 14,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,381	$ 16,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,294)
2nd Fiscal Year	(5,372)
3rd Fiscal Year	2,033
4th Fiscal Year	729
5th Fiscal Year	0
Thereafter	0
Total	$ (14,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00014480%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(515)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	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)	**$**	**48**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	254	$	74
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	254	$	74
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	$	121
2nd Fiscal Year		59
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03929023%
Employer's proportionate share at MD		0.03199812%
Employer's proportionate share of system NOL/(A) at prior MD	$	(139,612)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(117,166)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(106,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(126,314)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,561)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,808
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)	**$**	**13,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,941
Changes of assumptions	$ 0	$ 1,263
Net difference between projected and actual earnings on investments	$ 332	$ 0
Changes in proportionate share	$ 12,758	$ 376
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,090	$ 4,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,510

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,089
2nd Fiscal Year	(1,462)
3rd Fiscal Year	4,330
4th Fiscal Year	1,553
5th Fiscal Year	0
Thereafter	0
Total	$ 8,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11877406%
Employer's proportionate share at MD		0.11096991%
Employer's proportionate share of system NOL/(A) at prior MD	$	(422,046)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(406,334)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(369,358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(438,059)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(47,029)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	40,160
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)	**$**	**(6,869)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,201
Changes of assumptions	$ 0	$ 4,381
Net difference between projected and actual earnings on investments	$ 1,152	$ 0
Changes in proportionate share	$ 16,461	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,613	$ 14,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,242)
2nd Fiscal Year	(12,129)
3rd Fiscal Year	15,017
4th Fiscal Year	5,386
5th Fiscal Year	0
Thereafter	0
Total	$ 3,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		1.88676954%
Employer's proportionate share at MD		2.21328993%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,704,356)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,104,312)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,366,835)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,737,061)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(937,990)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	631,959
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)	**$**	**(306,031)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 203,461
Changes of assumptions	$ 0	$ 87,383
Net difference between projected and actual earnings on investments	$ 22,984	$ 0
Changes in proportionate share	$ 0	$ 577,135
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,984	$ 867,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (844,995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (815,323)
2nd Fiscal Year	(436,595)
3rd Fiscal Year	299,506
4th Fiscal Year	107,417
5th Fiscal Year	0
Thereafter	0
Total	$ (844,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01307044%
Employer's proportionate share at MD		0.01494985%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,444)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,741)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,760)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,015)

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)	$	8,923
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)	**$**	**2,587**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,374
Changes of assumptions	$ 0	$ 590
Net difference between projected and actual earnings on investments	$ 155	$ 0
Changes in proportionate share	$ 0	$ 4,182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 155	$ 6,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,991)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,922)
2nd Fiscal Year	(2,818)
3rd Fiscal Year	2,023
4th Fiscal Year	726
5th Fiscal Year	0
Thereafter	0
Total	$ (5,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03728699%
Employer's proportionate share at MD		0.04326310%
Employer's proportionate share of system NOL/(A) at prior MD	$	(132,494)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(158,415)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(170,783)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,335)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,416)
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)	**$**	**(34,751)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,977
Changes of assumptions	$ 0	$ 1,708
Net difference between projected and actual earnings on investments	$ 449	$ 0
Changes in proportionate share	$ 1,575	$ 10,455
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,024	$ 16,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,116)

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	$ (13,701)
2nd Fiscal Year	(8,369)
3rd Fiscal Year	5,854
4th Fiscal Year	2,100
5th Fiscal Year	0
Thereafter	0
Total	$ (14,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29711759%
Employer's proportionate share at MD		0.35964963%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,055,763)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,316,914)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,197,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,419,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(152,419)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	36,042
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)	**$**	**(116,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,061
Changes of assumptions	$ 0	$ 14,199
Net difference between projected and actual earnings on investments	$ 3,735	$ 0
Changes in proportionate share	$ 0	$ 118,009
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,735	$ 165,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (161,534)

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	$ (152,889)
2nd Fiscal Year	(74,769)
3rd Fiscal Year	48,668
4th Fiscal Year	17,455
5th Fiscal Year	0
Thereafter	0
Total	$ (161,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12272033%
Employer's proportionate share at MD		0.14978415%
Employer's proportionate share of system NOL/(A) at prior MD	$	(436,068)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(548,458)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(498,550)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(591,280)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,478)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,461)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(65,939)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,769
Changes of assumptions	$ 0	$ 5,914
Net difference between projected and actual earnings on investments	$ 1,555	$ 0
Changes in proportionate share	$ 0	$ 56,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,555	$ 76,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (74,784)

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	$ (70,769)
2nd Fiscal Year	(31,553)
3rd Fiscal Year	20,269
4th Fiscal Year	7,269
5th Fiscal Year	0
Thereafter	0
Total	$ (74,784)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		5.10873642%
Employer's proportionate share at MD		2.92825675%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,153,137)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,722,276)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,746,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,559,424)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,240,992)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	586,180
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)	**$**	**(654,812)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 269,186
Changes of assumptions	$ 0	$ 115,611
Net difference between projected and actual earnings on investments	$ 30,408	$ 0
Changes in proportionate share	$ 3,814,970	$ 1,240,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,845,378	$ 1,625,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,220,271

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,204,732
2nd Fiscal Year	477,167
3rd Fiscal Year	396,257
4th Fiscal Year	142,116
5th Fiscal Year	0
Thereafter	0
Total	$ 2,220,271

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10564831%
Employer's proportionate share at MD		0.16460495%
Employer's proportionate share of system NOL/(A) at prior MD	$	(375,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(602,727)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(547,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(649,785)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,759)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,318
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)	**$**	**(53,441)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,132
Changes of assumptions	$ 0	$ 6,499
Net difference between projected and actual earnings on investments	$ 1,709	$ 0
Changes in proportionate share	$ 8,564	$ 103,150
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,273	$ 124,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (114,508)

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	$ (98,302)
2nd Fiscal Year	(46,469)
3rd Fiscal Year	22,275
4th Fiscal Year	7,989
5th Fiscal Year	0
Thereafter	0
Total	$ (114,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.49757599%
Employer's proportionate share at MD		0.74753724%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,768,062)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,737,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,488,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,950,937)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(316,806)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,069)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(323,875)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 68,719
Changes of assumptions	$ 0	$ 29,514
Net difference between projected and actual earnings on investments	$ 7,763	$ 0
Changes in proportionate share	$ 47,231	$ 437,332
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,994	$ 535,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (480,571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (414,152)
2nd Fiscal Year	(203,856)
3rd Fiscal Year	101,158
4th Fiscal Year	36,280
5th Fiscal Year	0
Thereafter	0
Total	$ (480,571)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02804608%
Employer's proportionate share at MD		0.03116913%
Employer's proportionate share of system NOL/(A) at prior MD	$	(99,658)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,131)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,745)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,042)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,209)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,739
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,865
Changes of assumptions	$ 0	$ 1,231
Net difference between projected and actual earnings on investments	$ 324	$ 0
Changes in proportionate share	$ 1,398	$ 5,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,722	$ 9,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,838)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,016)
2nd Fiscal Year	(5,553)
3rd Fiscal Year	4,218
4th Fiscal Year	1,513
5th Fiscal Year	0
Thereafter	0
Total	$ (7,838)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.62191112%
Employer's proportionate share at MD		0.72831013%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,209,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,666,823)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,424,147)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,875,037)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(308,657)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	168,890
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)	**$**	**(139,767)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66,951
Changes of assumptions	$ 0	$ 28,755
Net difference between projected and actual earnings on investments	$ 7,563	$ 0
Changes in proportionate share	$ 24,889	$ 186,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,452	$ 281,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (249,409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (240,068)
2nd Fiscal Year	(143,244)
3rd Fiscal Year	98,556
4th Fiscal Year	35,347
5th Fiscal Year	0
Thereafter	0
Total	$ (249,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03864594%
Employer's proportionate share at MD		0.04405515%
Employer's proportionate share of system NOL/(A) at prior MD	$	(137,323)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(161,315)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(173,910)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,671)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,011
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(660)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,050
Changes of assumptions	$ 0	$ 1,739
Net difference between projected and actual earnings on investments	$ 457	$ 0
Changes in proportionate share	$ 9,303	$ 9,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,760	$ 15,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,493)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,342)
2nd Fiscal Year	(8,250)
3rd Fiscal Year	5,962
4th Fiscal Year	2,138
5th Fiscal Year	0
Thereafter	0
Total	$ (5,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14793382%
Employer's proportionate share at MD		0.15035832%
Employer's proportionate share of system NOL/(A) at prior MD	$	(525,661)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(550,561)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(500,461)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(593,546)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,722)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	46,880
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,842)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,822
Changes of assumptions	$ 0	$ 5,936
Net difference between projected and actual earnings on investments	$ 1,561	$ 0
Changes in proportionate share	$ 0	$ 4,966
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,561	$ 24,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,163)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,125)
2nd Fiscal Year	(21,682)
3rd Fiscal Year	20,347
4th Fiscal Year	7,297
5th Fiscal Year	0
Thereafter	0
Total	$ (23,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13929409%
Employer's proportionate share at MD		0.17479875%
Employer's proportionate share of system NOL/(A) at prior MD	$	(494,961)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(640,053)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(581,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(690,026)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74,080)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20,145)
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)	**$**	**(94,225)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,069
Changes of assumptions	$ 0	$ 6,901
Net difference between projected and actual earnings on investments	$ 1,815	$ 0
Changes in proportionate share	$ 11,643	$ 62,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,458	$ 85,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,631)

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	$ (65,364)
2nd Fiscal Year	(38,404)
3rd Fiscal Year	23,654
4th Fiscal Year	8,483
5th Fiscal Year	0
Thereafter	0
Total	$ (71,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01616782%
Employer's proportionate share at MD		0.01579988%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,450)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,854)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,371)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,696)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,033)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,452
Changes of assumptions	$ 0	$ 624
Net difference between projected and actual earnings on investments	$ 164	$ 0
Changes in proportionate share	$ 643	$ 1,088
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 807	$ 3,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,357)

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	$ (3,234)
2nd Fiscal Year	(2,028)
3rd Fiscal Year	2,138
4th Fiscal Year	767
5th Fiscal Year	0
Thereafter	0
Total	$ (2,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00965620%
Employer's proportionate share at MD		0.01084091%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,696)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,594)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,938)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,532)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 997
Changes of assumptions	$ 0	$ 428
Net difference between projected and actual earnings on investments	$ 113	$ 0
Changes in proportionate share	$ 0	$ 4,339
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113	$ 5,764
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	$ (5,673)
2nd Fiscal Year	(1,971)
3rd Fiscal Year	1,467
4th Fiscal Year	526
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06851303%
Employer's proportionate share at MD		0.06844930%
Employer's proportionate share of system NOL/(A) at prior MD	$	(243,451)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(250,638)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(227,830)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(270,207)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,009)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	49,638
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)	**$**	**20,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,292
Changes of assumptions	$ 0	$ 2,702
Net difference between projected and actual earnings on investments	$ 711	$ 0
Changes in proportionate share	$ 111	$ 3,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 822	$ 12,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,924)
2nd Fiscal Year	(9,400)
3rd Fiscal Year	9,263
4th Fiscal Year	3,322
5th Fiscal Year	0
Thereafter	0
Total	$ (11,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05890971%
Employer's proportionate share at MD		0.06762826%
Employer's proportionate share of system NOL/(A) at prior MD	$	(209,327)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(247,632)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(225,098)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(266,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,661)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,489
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,172)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,217
Changes of assumptions	$ 0	$ 2,670
Net difference between projected and actual earnings on investments	$ 702	$ 0
Changes in proportionate share	$ 650	$ 15,254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,352	$ 24,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,390)
2nd Fiscal Year	(12,832)
3rd Fiscal Year	9,152
4th Fiscal Year	3,282
5th Fiscal Year	0
Thereafter	0
Total	$ (22,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02319480%
Employer's proportionate share at MD		0.01401566%
Employer's proportionate share of system NOL/(A) at prior MD	$	(82,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(51,321)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(55,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,940)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,112)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,052)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,288
Changes of assumptions	$ 0	$ 553
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 16,060	$ 6,293
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,206	$ 8,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,072

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	$ 3,717
2nd Fiscal Year	1,777
3rd Fiscal Year	1,897
4th Fiscal Year	680
5th Fiscal Year	0
Thereafter	0
Total	$ 8,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05287113%
Employer's proportionate share at MD		0.04713732%
Employer's proportionate share of system NOL/(A) at prior MD	$	(187,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(172,601)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(156,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(186,077)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,977)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,544)
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)	**$**	**(31,521)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,333
Changes of assumptions	$ 0	$ 1,861
Net difference between projected and actual earnings on investments	$ 489	$ 0
Changes in proportionate share	$ 10,032	$ 4,145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,521	$ 10,339
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	$ (4,308)
2nd Fiscal Year	(4,176)
3rd Fiscal Year	6,379
4th Fiscal Year	2,288
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20173112%
Employer's proportionate share at MD		0.21478377%
Employer's proportionate share of system NOL/(A) at prior MD	$	(716,822)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(786,465)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(714,898)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(847,868)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(91,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(46,792)
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)	**$**	**(137,817)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,744
Changes of assumptions	$ 0	$ 8,480
Net difference between projected and actual earnings on investments	$ 2,230	$ 0
Changes in proportionate share	$ 0	$ 41,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,230	$ 69,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,472)

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	$ (72,116)
2nd Fiscal Year	(34,845)
3rd Fiscal Year	29,065
4th Fiscal Year	10,424
5th Fiscal Year	0
Thereafter	0
Total	$ (67,472)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04913515%
Employer's proportionate share at MD		0.04415521%
Employer's proportionate share of system NOL/(A) at prior MD	$	(174,594)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(161,681)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(174,305)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,713)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,294
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)	**$**	**(17,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,059
Changes of assumptions	$ 0	$ 1,743
Net difference between projected and actual earnings on investments	$ 459	$ 0
Changes in proportionate share	$ 8,713	$ 8,167
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,172	$ 13,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,797)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,847)
2nd Fiscal Year	(4,069)
3rd Fiscal Year	5,975
4th Fiscal Year	2,143
5th Fiscal Year	0
Thereafter	0
Total	$ (4,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02001891%
Employer's proportionate share at MD		0.02372600%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,134)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,877)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(78,971)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,659)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,055)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,996
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)	**$**	**(7,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,181
Changes of assumptions	$ 0	$ 937
Net difference between projected and actual earnings on investments	$ 246	$ 0
Changes in proportionate share	$ 0	$ 7,737
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 246	$ 10,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,609)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,207)
2nd Fiscal Year	(4,764)
3rd Fiscal Year	3,211
4th Fiscal Year	1,151
5th Fiscal Year	0
Thereafter	0
Total	$ (10,609)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00519376%
Employer's proportionate share at MD		0.00666838%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,455)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,417)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,826)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,183)
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)	**$**	**(5,009)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 613
Changes of assumptions	$ 0	$ 263
Net difference between projected and actual earnings on investments	$ 69	$ 0
Changes in proportionate share	$ 963	$ 2,580
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,032	$ 3,456
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	$ (2,137)
2nd Fiscal Year	(1,513)
3rd Fiscal Year	902
4th Fiscal Year	324
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00760863%
Employer's proportionate share at MD		0.01538889%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,036)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,349)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(60,748)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,522)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,659)
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)	**$**	**(19,181)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,415
Changes of assumptions	$ 0	$ 608
Net difference between projected and actual earnings on investments	$ 160	$ 0
Changes in proportionate share	$ 239	$ 13,612
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 399	$ 15,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,236)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,805)
2nd Fiscal Year	(5,260)
3rd Fiscal Year	2,082
4th Fiscal Year	747
5th Fiscal Year	0
Thereafter	0
Total	$ (15,236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01325470%
Employer's proportionate share at MD		0.01626791%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,099)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,147)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,894)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,012
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)	**$**	**(2,882)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,495
Changes of assumptions	$ 0	$ 642
Net difference between projected and actual earnings on investments	$ 169	$ 0
Changes in proportionate share	$ 1,219	$ 5,272
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,388	$ 7,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,021)

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	$ (5,556)
2nd Fiscal Year	(3,457)
3rd Fiscal Year	2,201
4th Fiscal Year	790
5th Fiscal Year	0
Thereafter	0
Total	$ (6,021)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08319094%
Employer's proportionate share at MD		0.09416431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(295,607)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(344,798)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(313,422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(371,718)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,907)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	82,176
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)	**$**	**42,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,656
Changes of assumptions	$ 0	$ 3,718
Net difference between projected and actual earnings on investments	$ 978	$ 0
Changes in proportionate share	$ 18,991	$ 19,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,969	$ 31,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,604)

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	$ (11,520)
2nd Fiscal Year	(17,397)
3rd Fiscal Year	12,742
4th Fiscal Year	4,570
5th Fiscal Year	0
Thereafter	0
Total	$ (11,604)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01991804%
Employer's proportionate share at MD		0.03120653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,268)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,870)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,909)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,869
Changes of assumptions	$ 0	$ 1,232
Net difference between projected and actual earnings on investments	$ 324	$ 0
Changes in proportionate share	$ 2,196	$ 19,750
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,520	$ 23,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,331)

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	$ (18,214)
2nd Fiscal Year	(8,854)
3rd Fiscal Year	4,223
4th Fiscal Year	1,515
5th Fiscal Year	0
Thereafter	0
Total	$ (21,331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01960647%
Employer's proportionate share at MD		0.01994201%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,669)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,021)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,722)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,451)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,014
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,833
Changes of assumptions	$ 0	$ 787
Net difference between projected and actual earnings on investments	$ 207	$ 0
Changes in proportionate share	$ 0	$ 1,816
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 207	$ 4,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,014)
2nd Fiscal Year	(2,882)
3rd Fiscal Year	2,699
4th Fiscal Year	968
5th Fiscal Year	0
Thereafter	0
Total	$ (4,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02526271%
Employer's proportionate share at MD		0.02128672%
Employer's proportionate share of system NOL/(A) at prior MD	$	(89,767)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,945)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(70,852)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(84,030)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,021)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,265
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,756)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,957
Changes of assumptions	$ 0	$ 840
Net difference between projected and actual earnings on investments	$ 221	$ 0
Changes in proportionate share	$ 6,957	$ 4,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,178	$ 7,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (140)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,729)
2nd Fiscal Year	(1,325)
3rd Fiscal Year	2,881
4th Fiscal Year	1,033
5th Fiscal Year	0
Thereafter	0
Total	$ (140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01372490%
Employer's proportionate share at MD		0.01173115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,769)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,955)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,047)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,309)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,972)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,822
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,850**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,078
Changes of assumptions	$ 0	$ 463
Net difference between projected and actual earnings on investments	$ 122	$ 0
Changes in proportionate share	$ 6,568	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,690	$ 1,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,149

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	$ 3,802
2nd Fiscal Year	(810)
3rd Fiscal Year	1,587
4th Fiscal Year	569
5th Fiscal Year	0
Thereafter	0
Total	$ 5,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01318555%
Employer's proportionate share at MD		0.01920981%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,853)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(70,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,939)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,832)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,141)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,130)
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)	**$**	**(17,271)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,766
Changes of assumptions	$ 0	$ 758
Net difference between projected and actual earnings on investments	$ 199	$ 0
Changes in proportionate share	$ 942	$ 10,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,141	$ 13,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,923)

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	$ (10,378)
2nd Fiscal Year	(5,077)
3rd Fiscal Year	2,600
4th Fiscal Year	932
5th Fiscal Year	0
Thereafter	0
Total	$ (11,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01714687%
Employer's proportionate share at MD		0.01716890%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,929)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,867)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,775)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,276)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,232
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)	**$**	**(3,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,578
Changes of assumptions	$ 0	$ 678
Net difference between projected and actual earnings on investments	$ 178	$ 0
Changes in proportionate share	$ 0	$ 631
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 178	$ 2,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,709)

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	$ (3,493)
2nd Fiscal Year	(2,372)
3rd Fiscal Year	2,323
4th Fiscal Year	833
5th Fiscal Year	0
Thereafter	0
Total	$ (2,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00569366%
Employer's proportionate share at MD		0.01102559%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,232)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,372)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,698)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,673)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,945
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,728)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,014
Changes of assumptions	$ 0	$ 435
Net difference between projected and actual earnings on investments	$ 114	$ 0
Changes in proportionate share	$ 2,326	$ 9,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,440	$ 10,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,337)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,693)
2nd Fiscal Year	(3,670)
3rd Fiscal Year	1,492
4th Fiscal Year	535
5th Fiscal Year	0
Thereafter	0
Total	$ (8,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01805554%
Employer's proportionate share at MD		0.01689912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,158)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,879)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,248)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,710)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,162)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,195
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)	**$**	**5,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,553
Changes of assumptions	$ 0	$ 667
Net difference between projected and actual earnings on investments	$ 175	$ 0
Changes in proportionate share	$ 2,023	$ 325
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,198	$ 2,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (347)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,594)
2nd Fiscal Year	(1,860)
3rd Fiscal Year	2,287
4th Fiscal Year	820
5th Fiscal Year	0
Thereafter	0
Total	$ (347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	419
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**419**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01957312%
Employer's proportionate share at MD		0.02360490%
Employer's proportionate share of system NOL/(A) at prior MD	$	(69,550)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,433)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(78,568)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,181)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,004)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,901)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,905)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,170
Changes of assumptions	$ 0	$ 932
Net difference between projected and actual earnings on investments	$ 245	$ 0
Changes in proportionate share	$ 0	$ 8,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 245	$ 11,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,298)

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	$ (10,759)
2nd Fiscal Year	(4,878)
3rd Fiscal Year	3,194
4th Fiscal Year	1,146
5th Fiscal Year	0
Thereafter	0
Total	$ (11,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02032764%
Employer's proportionate share at MD		0.02304149%
Employer's proportionate share of system NOL/(A) at prior MD	$	(72,231)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(84,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(90,957)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,765)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,577
o Differences 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	$ 2,118
Changes of assumptions	$ 0	$ 910
Net difference between projected and actual earnings on investments	$ 239	$ 0
Changes in proportionate share	$ 0	$ 6,324
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 239	$ 9,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,113)

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	$ (9,081)
2nd Fiscal Year	(4,268)
3rd Fiscal Year	3,118
4th Fiscal Year	1,118
5th Fiscal Year	0
Thereafter	0
Total	$ (9,113)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04642214%
Employer's proportionate share at MD		0.05282569%
Employer's proportionate share of system NOL/(A) at prior MD	$	(164,954)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(193,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(175,828)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(208,532)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,387)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,463)
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)	**$**	**(28,850)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,856
Changes of assumptions	$ 0	$ 2,086
Net difference between projected and actual earnings on investments	$ 549	$ 0
Changes in proportionate share	$ 665	$ 11,204
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,214	$ 18,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,932)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,784)
2nd Fiscal Year	(9,860)
3rd Fiscal Year	7,148
4th Fiscal Year	2,564
5th Fiscal Year	0
Thereafter	0
Total	$ (16,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		2.20447752%
Employer's proportionate share at MD		2.79859930%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,833,284)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,247,515)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,315,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,047,595)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,186,044)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(579,327)
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)	**$**	**(1,765,371)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 257,267
Changes of assumptions	$ 0	$ 110,492
Net difference between projected and actual earnings on investments	$ 29,062	$ 0
Changes in proportionate share	$ 42,617	$ 1,039,477
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 71,679	$ 1,407,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,335,557)

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	$ (1,224,854)
2nd Fiscal Year	(625,237)
3rd Fiscal Year	378,711
4th Fiscal Year	135,823
5th Fiscal Year	0
Thereafter	0
Total	$ (1,335,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01321646%
Employer's proportionate share at MD		0.00362408%
Employer's proportionate share of system NOL/(A) at prior MD	$	(46,963)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,270)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,306)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,536)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	924
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(612)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 333
Changes of assumptions	$ 0	$ 143
Net difference between projected and actual earnings on investments	$ 38	$ 0
Changes in proportionate share	$ 16,783	$ 5,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,821	$ 6,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,627

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	$ 6,586
2nd Fiscal Year	3,374
3rd Fiscal Year	490
4th Fiscal Year	176
5th Fiscal Year	0
Thereafter	0
Total	$ 10,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01172939%
Employer's proportionate share at MD		0.01387071%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,679)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,790)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,755)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,878)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,418)
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)	**$**	**(9,296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,275
Changes of assumptions	$ 0	$ 548
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 3,576	$ 3,747
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,720	$ 5,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,850)

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	$ (1,625)
2nd Fiscal Year	(2,775)
3rd Fiscal Year	1,877
4th Fiscal Year	673
5th Fiscal Year	0
Thereafter	0
Total	$ (1,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22740302%
Employer's proportionate share at MD		0.26213851%
Employer's proportionate share of system NOL/(A) at prior MD	$	(808,043)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(959,862)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(872,516)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,034,803)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(111,094)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	80,743
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)	**$**	**(30,351)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,098
Changes of assumptions	$ 0	$ 10,350
Net difference between projected and actual earnings on investments	$ 2,722	$ 0
Changes in proportionate share	$ 5,254	$ 60,773
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,976	$ 95,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (87,245)

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	$ (85,319)
2nd Fiscal Year	(50,121)
3rd Fiscal Year	35,473
4th Fiscal Year	12,722
5th Fiscal Year	0
Thereafter	0
Total	$ (87,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29761219%
Employer's proportionate share at MD		0.31569454%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,057,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,155,966)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,050,775)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,246,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(133,791)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	147,091
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)	**$**	**13,300**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,021
Changes of assumptions	$ 0	$ 12,464
Net difference between projected and actual earnings on investments	$ 3,278	$ 0
Changes in proportionate share	$ 0	$ 33,120
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,278	$ 74,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,327)

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	$ (78,597)
2nd Fiscal Year	(50,771)
3rd Fiscal Year	42,720
4th Fiscal Year	15,321
5th Fiscal Year	0
Thereafter	0
Total	$ (71,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02730011%
Employer's proportionate share at MD		0.03069221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,007)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(112,384)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(121,159)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,007)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,516
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)	**$**	**509**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,821
Changes of assumptions	$ 0	$ 1,212
Net difference between projected and actual earnings on investments	$ 319	$ 0
Changes in proportionate share	$ 978	$ 5,934
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,297	$ 9,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,670)

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	$ (8,718)
2nd Fiscal Year	(5,595)
3rd Fiscal Year	4,153
4th Fiscal Year	1,490
5th Fiscal Year	0
Thereafter	0
Total	$ (8,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04050722%
Employer's proportionate share at MD		0.03919063%
Employer's proportionate share of system NOL/(A) at prior MD	$	(143,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,444)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(154,707)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,609)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,305
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)	**$**	**3,696**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,603
Changes of assumptions	$ 0	$ 1,547
Net difference between projected and actual earnings on investments	$ 407	$ 0
Changes in proportionate share	$ 2,303	$ 2,050
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,710	$ 7,200
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	$ (6,830)
2nd Fiscal Year	(4,865)
3rd Fiscal Year	5,303
4th Fiscal Year	1,902
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00621796%
Employer's proportionate share at MD		0.00728556%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,095)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,677)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,760)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,088)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,436)
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)	**$**	**(4,524)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 670
Changes of assumptions	$ 0	$ 288
Net difference between projected and actual earnings on investments	$ 76	$ 0
Changes in proportionate share	$ 0	$ 3,091
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 76	$ 4,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,973)

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	$ (3,878)
2nd Fiscal Year	(1,434)
3rd Fiscal Year	986
4th Fiscal Year	354
5th Fiscal Year	0
Thereafter	0
Total	$ (3,973)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00743983%
Employer's proportionate share at MD		0.01473056%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,436)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,938)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,030)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,150)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,243)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,868)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,354
Changes of assumptions	$ 0	$ 582
Net difference between projected and actual earnings on investments	$ 153	$ 0
Changes in proportionate share	$ 343	$ 12,756
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 496	$ 14,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,196)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,933)
2nd Fiscal Year	(4,971)
3rd Fiscal Year	1,993
4th Fiscal Year	715
5th Fiscal Year	0
Thereafter	0
Total	$ (14,196)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08644248%
Employer's proportionate share at MD		0.10621667%
Employer's proportionate share of system NOL/(A) at prior MD	$	(307,161)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(388,929)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(353,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(419,295)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45,015)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,128)
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)	**$**	**(59,143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,764
Changes of assumptions	$ 0	$ 4,194
Net difference between projected and actual earnings on investments	$ 1,103	$ 0
Changes in proportionate share	$ 2,187	$ 34,597
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,290	$ 48,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,265)

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	$ (42,183)
2nd Fiscal Year	(22,610)
3rd Fiscal Year	14,373
4th Fiscal Year	5,155
5th Fiscal Year	0
Thereafter	0
Total	$ (45,265)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01227037%
Employer's proportionate share at MD		0.00955745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,601)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,996)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,728)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,050)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,540**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 879
Changes of assumptions	$ 0	$ 377
Net difference between projected and actual earnings on investments	$ 99	$ 0
Changes in proportionate share	$ 5,495	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,594	$ 1,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,338

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,802
2nd Fiscal Year	(221)
3rd Fiscal Year	1,293
4th Fiscal Year	464
5th Fiscal Year	0
Thereafter	0
Total	$ 4,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00849086%
Employer's proportionate share at MD		0.00398784%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,171)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,273)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,742)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,690)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,908
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**218**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 367
Changes of assumptions	$ 0	$ 157
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 7,879	$ 2,788
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,920	$ 3,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,608

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	$ 2,605
2nd Fiscal Year	1,270
3rd Fiscal Year	540
4th Fiscal Year	194
5th Fiscal Year	0
Thereafter	0
Total	$ 4,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04485332%
Employer's proportionate share at MD		0.05196117%
Employer's proportionate share of system NOL/(A) at prior MD	$	(159,380)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(190,264)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(172,950)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(205,119)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,021)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(22,994)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,777
Changes of assumptions	$ 0	$ 2,051
Net difference between projected and actual earnings on investments	$ 540	$ 0
Changes in proportionate share	$ 0	$ 13,389
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 540	$ 20,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,677)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,207)
2nd Fiscal Year	(10,024)
3rd Fiscal Year	7,031
4th Fiscal Year	2,522
5th Fiscal Year	0
Thereafter	0
Total	$ (19,677)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06194324%
Employer's proportionate share at MD		0.05470109%
Employer's proportionate share of system NOL/(A) at prior MD	$	(220,106)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(200,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(182,070)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(215,935)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,182)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,860
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,029
Changes of assumptions	$ 0	$ 2,160
Net difference between projected and actual earnings on investments	$ 568	$ 0
Changes in proportionate share	$ 12,670	$ 7,589
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,238	$ 14,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,540)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,987)
2nd Fiscal Year	(4,609)
3rd Fiscal Year	7,402
4th Fiscal Year	2,655
5th Fiscal Year	0
Thereafter	0
Total	$ (1,540)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16572335%
Employer's proportionate share at MD		0.20200528%
Employer's proportionate share of system NOL/(A) at prior MD	$	(588,873)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(739,674)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(672,365)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(797,425)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(85,610)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	37,705
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(47,905)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,570
Changes of assumptions	$ 0	$ 7,975
Net difference between projected and actual earnings on investments	$ 2,098	$ 0
Changes in proportionate share	$ 0	$ 74,565
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,098	$ 101,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (99,012)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (93,689)
2nd Fiscal Year	(42,463)
3rd Fiscal Year	27,336
4th Fiscal Year	9,804
5th Fiscal Year	0
Thereafter	0
Total	$ (99,012)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13656441%
Employer's proportionate share at MD		0.16171775%
Employer's proportionate share of system NOL/(A) at prior MD	$	(485,261)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(592,155)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(538,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(638,388)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,536)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(21,127)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(89,663)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,866
Changes of assumptions	$ 0	$ 6,385
Net difference between projected and actual earnings on investments	$ 1,679	$ 0
Changes in proportionate share	$ 0	$ 59,700
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,679	$ 80,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,272)

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	$ (76,581)
2nd Fiscal Year	(32,423)
3rd Fiscal Year	21,884
4th Fiscal Year	7,849
5th Fiscal Year	0
Thereafter	0
Total	$ (79,272)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17115466%
Employer's proportionate share at MD		0.23720153%
Employer's proportionate share of system NOL/(A) at prior MD	$	(608,173)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(868,551)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(789,514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(936,364)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(100,526)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(79,211)
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)	**$**	**(179,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,805
Changes of assumptions	$ 0	$ 9,365
Net difference between projected and actual earnings on investments	$ 2,463	$ 0
Changes in proportionate share	$ 0	$ 131,348
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,463	$ 162,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (160,055)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (144,337)
2nd Fiscal Year	(59,329)
3rd Fiscal Year	32,099
4th Fiscal Year	11,512
5th Fiscal Year	0
Thereafter	0
Total	$ (160,055)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21368056%
Employer's proportionate share at MD		0.25668860%
Employer's proportionate share of system NOL/(A) at prior MD	$	(759,282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(939,906)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(854,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,013,290)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(108,784)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,568
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(93,216)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,597
Changes of assumptions	$ 0	$ 10,134
Net difference between projected and actual earnings on investments	$ 2,666	$ 0
Changes in proportionate share	$ 4,795	$ 75,247
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,461	$ 108,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (101,517)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (96,002)
2nd Fiscal Year	(52,709)
3rd Fiscal Year	34,736
4th Fiscal Year	12,458
5th Fiscal Year	0
Thereafter	0
Total	$ (101,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12835542%
Employer's proportionate share at MD		0.18422622%
Employer's proportionate share of system NOL/(A) at prior MD	$	(456,092)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(674,574)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(613,189)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(727,241)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(78,075)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,524)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(108,599)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,935
Changes of assumptions	$ 0	$ 7,273
Net difference between projected and actual earnings on investments	$ 1,913	$ 0
Changes in proportionate share	$ 4,223	$ 97,752
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,136	$ 121,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (115,824)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (101,769)
2nd Fiscal Year	(47,926)
3rd Fiscal Year	24,930
4th Fiscal Year	8,941
5th Fiscal Year	0
Thereafter	0
Total	$ (115,824)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37153904%
Employer's proportionate share at MD		0.43531669%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,320,209)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,593,981)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,448,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,718,432)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(184,487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	165,342
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,145)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,017
Changes of assumptions	$ 0	$ 17,187
Net difference between projected and actual earnings on investments	$ 4,521	$ 0
Changes in proportionate share	$ 4,362	$ 111,585
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,883	$ 168,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (159,906)

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	$ (154,250)
2nd Fiscal Year	(85,692)
3rd Fiscal Year	58,908
4th Fiscal Year	21,127
5th Fiscal Year	0
Thereafter	0
Total	$ (159,906)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32676056%
Employer's proportionate share at MD		0.44515140%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,161,095)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,629,992)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,481,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,757,255)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(188,655)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	42,292
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)	**$**	**(146,363)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,921
Changes of assumptions	$ 0	$ 17,575
Net difference between projected and actual earnings on investments	$ 4,623	$ 0
Changes in proportionate share	$ 6,504	$ 207,137
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,127	$ 265,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (254,506)

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	$ (227,253)
2nd Fiscal Year	(109,097)
3rd Fiscal Year	60,239
4th Fiscal Year	21,604
5th Fiscal Year	0
Thereafter	0
Total	$ (254,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19008878%
Employer's proportionate share at MD		0.24732052%
Employer's proportionate share of system NOL/(A) at prior MD	$	(675,452)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(905,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(823,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(976,309)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(104,814)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(421)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(105,235)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,735
Changes of assumptions	$ 0	$ 9,765
Net difference between projected and actual earnings on investments	$ 2,568	$ 0
Changes in proportionate share	$ 0	$ 105,837
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,568	$ 138,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135,769)

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	$ (124,077)
2nd Fiscal Year	(57,162)
3rd Fiscal Year	33,468
4th Fiscal Year	12,003
5th Fiscal Year	0
Thereafter	0
Total	$ (135,769)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01930955%
Employer's proportionate share at MD		0.02342395%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68,614)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(85,771)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(92,467)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,927)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,495)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,422)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,153
Changes of assumptions	$ 0	$ 925
Net difference between projected and actual earnings on investments	$ 243	$ 0
Changes in proportionate share	$ 0	$ 11,292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 243	$ 14,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,127)

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	$ (13,546)
2nd Fiscal Year	(4,887)
3rd Fiscal Year	3,170
4th Fiscal Year	1,137
5th Fiscal Year	0
Thereafter	0
Total	$ (14,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11140338%
Employer's proportionate share at MD		0.16328175%
Employer's proportionate share of system NOL/(A) at prior MD	$	(395,855)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(597,882)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(543,476)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(644,562)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,199)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28,883)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(98,082)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,010
Changes of assumptions	$ 0	$ 6,447
Net difference between projected and actual earnings on investments	$ 1,696	$ 0
Changes in proportionate share	$ 1,591	$ 90,766
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,287	$ 112,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (108,936)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,527)
2nd Fiscal Year	(43,429)
3rd Fiscal Year	22,096
4th Fiscal Year	7,924
5th Fiscal Year	0
Thereafter	0
Total	$ (108,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00055643%
Employer's proportionate share at MD		0.00051572%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,977)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,888)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,036)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(219)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47
Changes of assumptions	$ 0	$ 20
Net difference between projected and actual earnings on investments	$ 5	$ 0
Changes in proportionate share	$ 71	$ 283
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 76	$ 350
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	$ (314)
2nd Fiscal Year	(55)
3rd Fiscal Year	70
4th Fiscal Year	25
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07792599%
Employer's proportionate share at MD		0.10444040%
Employer's proportionate share of system NOL/(A) at prior MD	$	(276,898)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(382,425)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(347,625)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(412,283)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,262)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,556)
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)	**$**	**(59,818)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,601
Changes of assumptions	$ 0	$ 4,123
Net difference between projected and actual earnings on investments	$ 1,085	$ 0
Changes in proportionate share	$ 0	$ 47,133
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,085	$ 60,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (59,772)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,888)
2nd Fiscal Year	(25,087)
3rd Fiscal Year	14,133
4th Fiscal Year	5,069
5th Fiscal Year	0
Thereafter	0
Total	$ (59,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00545937%
Employer's proportionate share at MD		0.00551256%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,399)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,185)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,761)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,336)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,573)
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)	**$**	**(4,909)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 507
Changes of assumptions	$ 0	$ 218
Net difference between projected and actual earnings on investments	$ 57	$ 0
Changes in proportionate share	$ 0	$ 992
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57	$ 1,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,892)
2nd Fiscal Year	(781)
3rd Fiscal Year	746
4th Fiscal Year	268
5th Fiscal Year	0
Thereafter	0
Total	$ (1,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17002553%
Employer's proportionate share at MD		0.20617501%
Employer's proportionate share of system NOL/(A) at prior MD	$	(604,160)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(754,942)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(686,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(813,885)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(109,904)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(197,281)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,953
Changes of assumptions	$ 0	$ 8,140
Net difference between projected and actual earnings on investments	$ 2,141	$ 0
Changes in proportionate share	$ 0	$ 67,527
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,141	$ 94,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,479)

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	$ (87,401)
2nd Fiscal Year	(42,985)
3rd Fiscal Year	27,900
4th Fiscal Year	10,006
5th Fiscal Year	0
Thereafter	0
Total	$ (92,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29406535%
Employer's proportionate share at MD		0.24168873%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,044,918)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(884,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(804,450)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(954,077)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(102,427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,011
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(76,416)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,218
Changes of assumptions	$ 0	$ 9,542
Net difference between projected and actual earnings on investments	$ 2,510	$ 0
Changes in proportionate share	$ 91,638	$ 72,315
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,148	$ 104,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,927)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,230)
2nd Fiscal Year	(12,133)
3rd Fiscal Year	32,706
4th Fiscal Year	11,730
5th Fiscal Year	0
Thereafter	0
Total	$ (9,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11021161%
Employer's proportionate share at MD		0.15602751%
Employer's proportionate share of system NOL/(A) at prior MD	$	(391,621)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(571,319)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(519,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(615,926)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,124)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(69,496)
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)	**$**	**(135,620)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,343
Changes of assumptions	$ 0	$ 6,160
Net difference between projected and actual earnings on investments	$ 1,620	$ 0
Changes in proportionate share	$ 0	$ 106,433
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,620	$ 126,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (125,316)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114,019)
2nd Fiscal Year	(39,983)
3rd Fiscal Year	21,114
4th Fiscal Year	7,572
5th Fiscal Year	0
Thereafter	0
Total	$ (125,316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.47147091%
Employer's proportionate share at MD		0.52773044%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,675,302)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,932,369)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,756,527)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,083,239)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(223,652)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,617
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(218,035)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48,513
Changes of assumptions	$ 0	$ 20,835
Net difference between projected and actual earnings on investments	$ 5,480	$ 0
Changes in proportionate share	$ 19,280	$ 98,431
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,760	$ 167,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (143,019)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (144,664)
2nd Fiscal Year	(95,381)
3rd Fiscal Year	71,413
4th Fiscal Year	25,612
5th Fiscal Year	0
Thereafter	0
Total	$ (143,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05790301%
Employer's proportionate share at MD		0.05463329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(200,048)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(181,844)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(215,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,154)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,683
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,471)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,022
Changes of assumptions	$ 0	$ 2,157
Net difference between projected and actual earnings on investments	$ 567	$ 0
Changes in proportionate share	$ 5,721	$ 6,142
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,288	$ 13,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,033)

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	$ (10,876)
2nd Fiscal Year	(6,202)
3rd Fiscal Year	7,393
4th Fiscal Year	2,651
5th Fiscal Year	0
Thereafter	0
Total	$ (7,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00906316%
Employer's proportionate share at MD		0.00986323%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,205)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,116)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,936)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,689
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,491)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 907
Changes of assumptions	$ 0	$ 389
Net difference between projected and actual earnings on investments	$ 102	$ 0
Changes in proportionate share	$ 4,289	$ 1,399
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,391	$ 2,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,696

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,563
2nd Fiscal Year	(1,680)
3rd Fiscal Year	1,335
4th Fiscal Year	479
5th Fiscal Year	0
Thereafter	0
Total	$ 1,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00924253%
Employer's proportionate share at MD		0.01243249%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,842)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,524)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,381)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,078)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,269)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,524)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,793)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,143
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 129	$ 0
Changes in proportionate share	$ 0	$ 6,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 129	$ 8,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,167)

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	$ (7,451)
2nd Fiscal Year	(3,001)
3rd Fiscal Year	1,682
4th Fiscal Year	603
5th Fiscal Year	0
Thereafter	0
Total	$ (8,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01886090%
Employer's proportionate share at MD		0.02593944%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,019)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(94,981)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,338)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(102,397)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,993)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,133
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)	**$**	**(9,860)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,385
Changes of assumptions	$ 0	$ 1,024
Net difference between projected and actual earnings on investments	$ 269	$ 0
Changes in proportionate share	$ 0	$ 12,564
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 15,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,704)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,043)
2nd Fiscal Year	(6,430)
3rd Fiscal Year	3,510
4th Fiscal Year	1,259
5th Fiscal Year	0
Thereafter	0
Total	$ (15,704)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04591940%
Employer's proportionate share at MD		0.03720022%
Employer's proportionate share of system NOL/(A) at prior MD	$	(163,168)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(136,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(123,819)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(146,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,765)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	27,107
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11,342**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,420
Changes of assumptions	$ 0	$ 1,469
Net difference between projected and actual earnings on investments	$ 386	$ 0
Changes in proportionate share	$ 15,488	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,874	$ 4,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,985

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,749
2nd Fiscal Year	(1,602)
3rd Fiscal Year	5,034
4th Fiscal Year	1,805
5th Fiscal Year	0
Thereafter	0
Total	$ 10,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06576179%
Employer's proportionate share at MD		0.09002731%
Employer's proportionate share of system NOL/(A) at prior MD	$	(233,675)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(329,649)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(299,652)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(355,387)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,153)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,281
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)	**$**	**(18,872)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,276
Changes of assumptions	$ 0	$ 3,554
Net difference between projected and actual earnings on investments	$ 935	$ 0
Changes in proportionate share	$ 253	$ 42,455
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,188	$ 54,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,097)

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	$ (47,456)
2nd Fiscal Year	(22,193)
3rd Fiscal Year	12,183
4th Fiscal Year	4,369
5th Fiscal Year	0
Thereafter	0
Total	$ (53,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33716965%
Employer's proportionate share at MD		0.39183617%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,198,082)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,434,770)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,304,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,546,791)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(166,060)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77,895
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(88,165)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36,020
Changes of assumptions	$ 0	$ 15,470
Net difference between projected and actual earnings on investments	$ 4,069	$ 0
Changes in proportionate share	$ 0	$ 100,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,069	$ 151,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (147,570)

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	$ (143,586)
2nd Fiscal Year	(76,025)
3rd Fiscal Year	53,024
4th Fiscal Year	19,017
5th Fiscal Year	0
Thereafter	0
Total	$ (147,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02291455%
Employer's proportionate share at MD		0.02430577%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,423)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(88,999)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,948)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,301)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,201
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)	**$**	**(3,100)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,234
Changes of assumptions	$ 0	$ 960
Net difference between projected and actual earnings on investments	$ 252	$ 0
Changes in proportionate share	$ 0	$ 3,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 252	$ 6,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,703)
2nd Fiscal Year	(3,909)
3rd Fiscal Year	3,289
4th Fiscal Year	1,180
5th Fiscal Year	0
Thereafter	0
Total	$ (6,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28797145%
Employer's proportionate share at MD		0.31124895%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,023,264)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,139,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,035,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,228,669)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(131,907)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,707)
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)	**$**	**(146,614)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 28,612
Changes of assumptions	$ 0	$ 12,288
Net difference between projected and actual earnings on investments	$ 3,232	$ 0
Changes in proportionate share	$ 4,986	$ 40,727
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,218	$ 81,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (73,409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (78,377)
2nd Fiscal Year	(52,257)
3rd Fiscal Year	42,119
4th Fiscal Year	15,106
5th Fiscal Year	0
Thereafter	0
Total	$ (73,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03281358%
Employer's proportionate share at MD		0.04650892%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116,598)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(170,300)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(154,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(183,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,710)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,145)
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)	**$**	**(26,855)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,275
Changes of assumptions	$ 0	$ 1,836
Net difference between projected and actual earnings on investments	$ 483	$ 0
Changes in proportionate share	$ 7,257	$ 23,961
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,740	$ 30,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,332)

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	$ (18,950)
2nd Fiscal Year	(11,933)
3rd Fiscal Year	6,294
4th Fiscal Year	2,257
5th Fiscal Year	0
Thereafter	0
Total	$ (22,332)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03754487%
Employer's proportionate share at MD		0.02716773%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,410)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(99,479)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(90,427)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,514)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,783
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**10,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,497
Changes of assumptions	$ 0	$ 1,073
Net difference between projected and actual earnings on investments	$ 282	$ 0
Changes in proportionate share	$ 18,156	$ 5,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,438	$ 9,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,231

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	$ 3,788
2nd Fiscal Year	448
3rd Fiscal Year	3,676
4th Fiscal Year	1,319
5th Fiscal Year	0
Thereafter	0
Total	$ 9,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.64562086%
Employer's proportionate share at MD		0.80795334%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,294,118)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,958,449)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,689,236)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,189,432)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(342,410)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	131,280
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)	**$**	**(211,130)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 74,273
Changes of assumptions	$ 0	$ 31,899
Net difference between projected and actual earnings on investments	$ 8,390	$ 0
Changes in proportionate share	$ 31,462	$ 284,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,852	$ 390,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (350,337)

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	$ (322,087)
2nd Fiscal Year	(176,795)
3rd Fiscal Year	109,334
4th Fiscal Year	39,212
5th Fiscal Year	0
Thereafter	0
Total	$ (350,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23223681%
Employer's proportionate share at MD		0.24669398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(825,219)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(903,309)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(821,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(973,835)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(104,549)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	87,741
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)	**$**	**(16,808)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,678
Changes of assumptions	$ 0	$ 9,740
Net difference between projected and actual earnings on investments	$ 2,562	$ 0
Changes in proportionate share	$ 2,109	$ 25,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,671	$ 57,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,041)

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	$ (58,591)
2nd Fiscal Year	(39,806)
3rd Fiscal Year	33,383
4th Fiscal Year	11,973
5th Fiscal Year	0
Thereafter	0
Total	$ (53,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02722689%
Employer's proportionate share at MD		0.03359998%
Employer's proportionate share of system NOL/(A) at prior MD	$	(96,747)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,032)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(111,836)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(132,637)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,240)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,251
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,011**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,089
Changes of assumptions	$ 0	$ 1,327
Net difference between projected and actual earnings on investments	$ 349	$ 0
Changes in proportionate share	$ 2,565	$ 11,150
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,914	$ 15,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,652)

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	$ (11,629)
2nd Fiscal Year	(7,200)
3rd Fiscal Year	4,547
4th Fiscal Year	1,631
5th Fiscal Year	0
Thereafter	0
Total	$ (12,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		1.00574289%
Employer's proportionate share at MD		1.20507017%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,573,758)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,412,555)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,011,021)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,757,068)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(510,708)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	93,850
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)	**$**	**(416,858)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 110,778
Changes of assumptions	$ 0	$ 47,578
Net difference between projected and actual earnings on investments	$ 12,514	$ 0
Changes in proportionate share	$ 20,202	$ 348,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,716	$ 507,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (474,384)

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	$ (449,528)
2nd Fiscal Year	(246,414)
3rd Fiscal Year	163,072
4th Fiscal Year	58,485
5th Fiscal Year	0
Thereafter	0
Total	$ (474,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06612095%
Employer's proportionate share at MD		0.08366191%
Employer's proportionate share of system NOL/(A) at prior MD	$	(234,951)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(306,341)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(278,465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(330,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,456)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	19,535
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,921)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,691
Changes of assumptions	$ 0	$ 3,303
Net difference between projected and actual earnings on investments	$ 869	$ 0
Changes in proportionate share	$ 0	$ 33,013
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 869	$ 44,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,917)
2nd Fiscal Year	(18,603)
3rd Fiscal Year	11,321
4th Fiscal Year	4,060
5th Fiscal Year	0
Thereafter	0
Total	$ (43,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32290012%
Employer's proportionate share at MD		0.35058219%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,147,378)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,283,712)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,166,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,383,939)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(148,576)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	240,675
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)	**$**	**92,099**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,228
Changes of assumptions	$ 0	$ 13,841
Net difference between projected and actual earnings on investments	$ 3,641	$ 0
Changes in proportionate share	$ 7,322	$ 48,432
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,963	$ 94,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,538)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (88,545)
2nd Fiscal Year	(59,450)
3rd Fiscal Year	47,441
4th Fiscal Year	17,015
5th Fiscal Year	0
Thereafter	0
Total	$ (83,538)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02990574%
Employer's proportionate share at MD		0.04800045%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,266)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(175,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(159,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(189,484)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,343)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,940)
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)	**$**	**(27,283)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,413
Changes of assumptions	$ 0	$ 1,895
Net difference between projected and actual earnings on investments	$ 498	$ 0
Changes in proportionate share	$ 0	$ 36,150
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 498	$ 42,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,960)

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	$ (36,870)
2nd Fiscal Year	(13,914)
3rd Fiscal Year	6,496
4th Fiscal Year	2,330
5th Fiscal Year	0
Thereafter	0
Total	$ (41,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00403494%
Employer's proportionate share at MD		0.00288346%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,338)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,558)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,597)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,383)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,222)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,163
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 265
Changes of assumptions	$ 0	$ 114
Net difference between projected and actual earnings on investments	$ 30	$ 0
Changes in proportionate share	$ 8,629	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,659	$ 379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,280

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	$ 7,682
2nd Fiscal Year	68
3rd Fiscal Year	390
4th Fiscal Year	140
5th Fiscal Year	0
Thereafter	0
Total	$ 8,280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05677835%
Employer's proportionate share at MD		0.05591348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(201,753)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(204,736)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(186,105)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(220,721)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,696)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23,814
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**118**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,140
Changes of assumptions	$ 0	$ 2,208
Net difference between projected and actual earnings on investments	$ 581	$ 0
Changes in proportionate share	$ 1,739	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,320	$ 7,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,958)
2nd Fiscal Year	(7,350)
3rd Fiscal Year	7,566
4th Fiscal Year	2,714
5th Fiscal Year	0
Thereafter	0
Total	$ (5,028)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04603817%
Employer's proportionate share at MD		0.04840769%
Employer's proportionate share of system NOL/(A) at prior MD	$	(163,590)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(177,252)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(161,123)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(191,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,469
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,450
Changes of assumptions	$ 0	$ 1,911
Net difference between projected and actual earnings on investments	$ 503	$ 0
Changes in proportionate share	$ 0	$ 10,269
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 503	$ 16,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,127)

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	$ (17,405)
2nd Fiscal Year	(7,623)
3rd Fiscal Year	6,551
4th Fiscal Year	2,349
5th Fiscal Year	0
Thereafter	0
Total	$ (16,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11859143%
Employer's proportionate share at MD		0.14039409%
Employer's proportionate share of system NOL/(A) at prior MD	$	(421,397)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(514,075)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(467,295)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(554,212)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,499)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	45,063
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,436)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,906
Changes of assumptions	$ 0	$ 5,543
Net difference between projected and actual earnings on investments	$ 1,458	$ 0
Changes in proportionate share	$ 0	$ 41,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,458	$ 60,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (58,862)

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	$ (56,538)
2nd Fiscal Year	(28,136)
3rd Fiscal Year	18,998
4th Fiscal Year	6,814
5th Fiscal Year	0
Thereafter	0
Total	$ (58,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.54622996%
Employer's proportionate share at MD		0.72154263%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,940,947)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,642,043)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,401,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,848,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(305,789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	63,180
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)	**$**	**(242,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66,329
Changes of assumptions	$ 0	$ 28,487
Net difference between projected and actual earnings on investments	$ 7,493	$ 0
Changes in proportionate share	$ 13,808	$ 306,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,301	$ 401,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (380,243)

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	$ (342,765)
2nd Fiscal Year	(170,138)
3rd Fiscal Year	97,640
4th Fiscal Year	35,018
5th Fiscal Year	0
Thereafter	0
Total	$ (380,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.25400312%
Employer's proportionate share at MD		0.29589560%
Employer's proportionate share of system NOL/(A) at prior MD	$	(902,562)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,083,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(984,875)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,168,061)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(125,400)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	67,907
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(57,493)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,201
Changes of assumptions	$ 0	$ 11,682
Net difference between projected and actual earnings on investments	$ 3,073	$ 0
Changes in proportionate share	$ 11,608	$ 73,296
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,681	$ 112,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (97,498)

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	$ (94,241)
2nd Fiscal Year	(57,659)
3rd Fiscal Year	40,041
4th Fiscal Year	14,361
5th Fiscal Year	0
Thereafter	0
Total	$ (97,498)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12351390%
Employer's proportionate share at MD		0.15576661%
Employer's proportionate share of system NOL/(A) at prior MD	$	(438,888)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(570,364)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(518,462)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(614,896)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,014)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,672)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(71,686)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,319
Changes of assumptions	$ 0	$ 6,150
Net difference between projected and actual earnings on investments	$ 1,618	$ 0
Changes in proportionate share	$ 0	$ 63,124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,618	$ 83,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (81,975)

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	$ (76,143)
2nd Fiscal Year	(34,471)
3rd Fiscal Year	21,079
4th Fiscal Year	7,560
5th Fiscal Year	0
Thereafter	0
Total	$ (81,975)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06607702%
Employer's proportionate share at MD		0.07627910%
Employer's proportionate share of system NOL/(A) at prior MD	$	(234,795)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(279,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(253,892)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(301,115)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,327)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39,236
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)	**$**	**6,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,012
Changes of assumptions	$ 0	$ 3,012
Net difference between projected and actual earnings on investments	$ 792	$ 0
Changes in proportionate share	$ 3,718	$ 17,850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,510	$ 27,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,765)
2nd Fiscal Year	(14,622)
3rd Fiscal Year	10,322
4th Fiscal Year	3,702
5th Fiscal Year	0
Thereafter	0
Total	$ (23,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03977995%
Employer's proportionate share at MD		0.04508613%
Employer's proportionate share of system NOL/(A) at prior MD	$	(141,352)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(165,090)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(150,067)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(177,980)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,107)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,485)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,592)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,145
Changes of assumptions	$ 0	$ 1,780
Net difference between projected and actual earnings on investments	$ 468	$ 0
Changes in proportionate share	$ 0	$ 19,610
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 468	$ 25,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,067)

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	$ (25,006)
2nd Fiscal Year	(8,350)
3rd Fiscal Year	6,101
4th Fiscal Year	2,188
5th Fiscal Year	0
Thereafter	0
Total	$ (25,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01381641%
Employer's proportionate share at MD		0.01133512%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,095)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(41,505)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,728)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(44,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,804)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,268
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,536)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,042
Changes of assumptions	$ 0	$ 448
Net difference between projected and actual earnings on investments	$ 118	$ 0
Changes in proportionate share	$ 4,341	$ 2,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,459	$ 3,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ (606)
2nd Fiscal Year	(560)
3rd Fiscal Year	1,534
4th Fiscal Year	550
5th Fiscal Year	0
Thereafter	0
Total	$ 918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19455365%
Employer's proportionate share at MD		0.23796693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(691,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(871,354)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(792,062)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(939,385)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(100,850)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	160,498
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**59,648**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 21,876
Changes of assumptions	$ 0	$ 9,395
Net difference between projected and actual earnings on investments	$ 2,471	$ 0
Changes in proportionate share	$ 34,759	$ 75,956
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,230	$ 107,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (69,997)

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	$ (63,453)
2nd Fiscal Year	(50,295)
3rd Fiscal Year	32,202
4th Fiscal Year	11,549
5th Fiscal Year	0
Thereafter	0
Total	$ (69,997)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15183047%
Employer's proportionate share at MD		0.20424491%
Employer's proportionate share of system NOL/(A) at prior MD	$	(539,507)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(747,875)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(679,820)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(806,266)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,559)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	40,889
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)	**$**	**(45,670)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,776
Changes of assumptions	$ 0	$ 8,064
Net difference between projected and actual earnings on investments	$ 2,121	$ 0
Changes in proportionate share	$ 6,113	$ 91,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,234	$ 118,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (110,310)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (98,575)
2nd Fiscal Year	(49,286)
3rd Fiscal Year	27,639
4th Fiscal Year	9,913
5th Fiscal Year	0
Thereafter	0
Total	$ (110,310)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01206618%
Employer's proportionate share at MD		0.01458889%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,875)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,420)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,590)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,183)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,508
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,341
Changes of assumptions	$ 0	$ 576
Net difference between projected and actual earnings on investments	$ 151	$ 0
Changes in proportionate share	$ 668	$ 4,414
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 819	$ 6,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,166)
2nd Fiscal Year	(3,028)
3rd Fiscal Year	1,974
4th Fiscal Year	708
5th Fiscal Year	0
Thereafter	0
Total	$ (5,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.89103956%
Employer's proportionate share at MD		1.06660477%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,166,177)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,905,542)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,550,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,210,470)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(452,026)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	432,131
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)	**$**	**(19,895)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 98,050
Changes of assumptions	$ 0	$ 42,111
Net difference between projected and actual earnings on investments	$ 11,076	$ 0
Changes in proportionate share	$ 20,110	$ 307,170
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,186	$ 447,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (416,145)

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	$ (394,491)
2nd Fiscal Year	(217,754)
3rd Fiscal Year	144,335
4th Fiscal Year	51,765
5th Fiscal Year	0
Thereafter	0
Total	$ (416,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08285293%
Employer's proportionate share at MD		0.07030412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(294,406)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(257,430)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(234,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(277,529)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,795)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	65,576
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**35,781**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,463
Changes of assumptions	$ 0	$ 2,776
Net difference between projected and actual earnings on investments	$ 730	$ 0
Changes in proportionate share	$ 26,831	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,561	$ 9,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,322

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	$ 10,011
2nd Fiscal Year	(4,615)
3rd Fiscal Year	9,514
4th Fiscal Year	3,412
5th Fiscal Year	0
Thereafter	0
Total	$ 18,322

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02975931%
Employer's proportionate share at MD		0.03072447%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(112,503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(121,286)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,021)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,901)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,922)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,824
Changes of assumptions	$ 0	$ 1,213
Net difference between projected and actual earnings on investments	$ 319	$ 0
Changes in proportionate share	$ 0	$ 5,144
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 319	$ 9,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,862)

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	$ (9,891)
2nd Fiscal Year	(4,621)
3rd Fiscal Year	4,158
4th Fiscal Year	1,491
5th Fiscal Year	0
Thereafter	0
Total	$ (8,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00810649%
Employer's proportionate share at MD		0.02565189%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,805)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,928)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,381)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,262)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,871)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,373)
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)	**$**	**(18,244)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,358
Changes of assumptions	$ 0	$ 1,013
Net difference between projected and actual earnings on investments	$ 266	$ 0
Changes in proportionate share	$ 3,609	$ 30,698
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,875	$ 34,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (30,194)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,293)
2nd Fiscal Year	(10,617)
3rd Fiscal Year	3,471
4th Fiscal Year	1,245
5th Fiscal Year	0
Thereafter	0
Total	$ (30,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16424198%
Employer's proportionate share at MD		0.19273819%
Employer's proportionate share of system NOL/(A) at prior MD	$	(583,610)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(705,741)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(641,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(760,843)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,682)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	43,097
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)	**$**	**(38,585)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,718
Changes of assumptions	$ 0	$ 7,610
Net difference between projected and actual earnings on investments	$ 2,001	$ 0
Changes in proportionate share	$ 0	$ 58,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,001	$ 83,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (81,382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (78,772)
2nd Fiscal Year	(38,044)
3rd Fiscal Year	26,082
4th Fiscal Year	9,354
5th Fiscal Year	0
Thereafter	0
Total	$ (81,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01651681%
Employer's proportionate share at MD		0.00875745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(58,690)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,067)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,570)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,711)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,205
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)	**$**	**14,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 805
Changes of assumptions	$ 0	$ 346
Net difference between projected and actual earnings on investments	$ 91	$ 0
Changes in proportionate share	$ 13,576	$ 1,045
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,667	$ 2,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,471

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,934
2nd Fiscal Year	1,927
3rd Fiscal Year	1,185
4th Fiscal Year	425
5th Fiscal Year	0
Thereafter	0
Total	$ 11,471

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01912407%
Employer's proportionate share at MD		0.02799718%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,516)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(93,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(110,520)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,865)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,638)
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)	**$**	**(15,503)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,574
Changes of assumptions	$ 0	$ 1,105
Net difference between projected and actual earnings on investments	$ 291	$ 0
Changes in proportionate share	$ 781	$ 15,524
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,072	$ 19,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,131)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,842)
2nd Fiscal Year	(7,437)
3rd Fiscal Year	3,789
4th Fiscal Year	1,359
5th Fiscal Year	0
Thereafter	0
Total	$ (18,131)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00116818%
Employer's proportionate share at MD		0.00147984%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,151)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,842)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(627)
▪ 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)	**$**	**(824)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 136
Changes of assumptions	$ 0	$ 58
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 85	$ 545
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 100	$ 739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (639)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (582)
2nd Fiscal Year	(329)
3rd Fiscal Year	200
4th Fiscal Year	72
5th Fiscal Year	0
Thereafter	0
Total	$ (639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00435790%
Employer's proportionate share at MD		0.00543027%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,485)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,884)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,436)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,301)
▪ 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)	**$**	**(1,543)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 499
Changes of assumptions	$ 0	$ 214
Net difference between projected and actual earnings on investments	$ 56	$ 0
Changes in proportionate share	$ 885	$ 1,877
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 941	$ 2,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,649)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,466)
2nd Fiscal Year	(1,182)
3rd Fiscal Year	735
4th Fiscal Year	264
5th Fiscal Year	0
Thereafter	0
Total	$ (1,649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00089566%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,183)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	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)	**$**	**736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,567	$ 134
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,567	$ 134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,433

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,072
2nd Fiscal Year	361
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00049989%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,776)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,691
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,585	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,585	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,585

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,384
2nd Fiscal Year	201
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,585

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00026745%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(979)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(890)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,056)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(113)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,385
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)	**$**	**3,272**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25
Changes of assumptions	$ 0	$ 11
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 315	$ 467
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 318	$ 503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (90)
2nd Fiscal Year	(144)
3rd Fiscal Year	36
4th Fiscal Year	13
5th Fiscal Year	0
Thereafter	0
Total	$ (185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00492531%
Employer's proportionate share at MD		0.00802758%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,501)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,689)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,402)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,327)
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)	**$**	**(10,729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 738
Changes of assumptions	$ 0	$ 317
Net difference between projected and actual earnings on investments	$ 83	$ 0
Changes in proportionate share	$ 0	$ 6,850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 83	$ 7,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,822)

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	$ (6,940)
2nd Fiscal Year	(2,357)
3rd Fiscal Year	1,086
4th Fiscal Year	390
5th Fiscal Year	0
Thereafter	0
Total	$ (7,822)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**214**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00712297%
Employer's proportionate share at MD		0.00741461%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,310)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,150)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,679)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,270)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,142)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,820
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)	**$**	**(322)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 682
Changes of assumptions	$ 0	$ 293
Net difference between projected and actual earnings on investments	$ 77	$ 0
Changes in proportionate share	$ 85	$ 510
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 162	$ 1,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,547)
2nd Fiscal Year	(1,139)
3rd Fiscal Year	1,003
4th Fiscal Year	360
5th Fiscal Year	0
Thereafter	0
Total	$ (1,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00547727%
Employer's proportionate share at MD		0.00067937%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,463)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,488)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,682)

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)	$	12,098
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**11,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 14,379	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,386	$ 89
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,327
2nd Fiscal Year	1,844
3rd Fiscal Year	92
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ 14,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00194426%
Employer's proportionate share at MD		0.00202174%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,909)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,403)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,729)
▪ 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)	$	(857)
▪ 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)	**$**	**(1,037)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 186
Changes of assumptions	$ 0	$ 80
Net difference between projected and actual earnings on investments	$ 21	$ 0
Changes in proportionate share	$ 719	$ 135
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 740	$ 401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 277
2nd Fiscal Year	(309)
3rd Fiscal Year	274
4th Fiscal Year	98
5th Fiscal Year	0
Thereafter	0
Total	$ 339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00201706%
Employer's proportionate share at MD		0.00607551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,167)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,246)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,222)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,983)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,575)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,245
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,670**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 559
Changes of assumptions	$ 0	$ 240
Net difference between projected and actual earnings on investments	$ 63	$ 0
Changes in proportionate share	$ 1,644	$ 7,101
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,707	$ 7,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,193)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,834)
2nd Fiscal Year	(2,476)
3rd Fiscal Year	822
4th Fiscal Year	295
5th Fiscal Year	0
Thereafter	0
Total	$ (6,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,783
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**9,783**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00311732%
Employer's proportionate share at MD		0.00411175%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,077)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,056)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,686)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,231)

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)	$	(883)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,626)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 378
Changes of assumptions	$ 0	$ 162
Net difference between projected and actual earnings on investments	$ 43	$ 0
Changes in proportionate share	$ 574	$ 1,740
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 617	$ 2,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,452)
2nd Fiscal Year	(967)
3rd Fiscal Year	556
4th Fiscal Year	200
5th Fiscal Year	0
Thereafter	0
Total	$ (1,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00234572%
Employer's proportionate share at MD		0.00357452%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,335)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,089)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,898)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,111)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,733
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,218**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 329
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 37	$ 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)	$ 37	$ 2,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,804)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,472)
2nd Fiscal Year	(989)
3rd Fiscal Year	484
4th Fiscal Year	173
5th Fiscal Year	0
Thereafter	0
Total	$ (2,804)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00081146%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,883)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	1,262
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)	**$**	**1,262**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,756	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,756	$	0
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	$	1,428
2nd Fiscal Year		328
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01513997%
Employer's proportionate share at MD		0.01850893%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,798)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(67,773)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,844)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,190)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,034)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,701
Changes of assumptions	$ 0	$ 731
Net difference between projected and actual earnings on investments	$ 192	$ 0
Changes in proportionate share	$ 0	$ 6,424
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 192	$ 8,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,664)

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	$ (8,157)
2nd Fiscal Year	(3,910)
3rd Fiscal Year	2,505
4th Fiscal Year	898
5th Fiscal Year	0
Thereafter	0
Total	$ (8,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00561394%
Employer's proportionate share at MD		0.00715745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,948)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,208)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,823)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,033)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,582
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)	**$**	**(1,451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 658
Changes of assumptions	$ 0	$ 283
Net difference between projected and actual earnings on investments	$ 74	$ 0
Changes in proportionate share	$ 0	$ 3,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 74	$ 4,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,529)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,235)
2nd Fiscal Year	(1,610)
3rd Fiscal Year	969
4th Fiscal Year	347
5th Fiscal Year	0
Thereafter	0
Total	$ (4,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00538372%
Employer's proportionate share at MD		0.00918246%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,130)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,623)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,563)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,248)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,892)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(847)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,739)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 844
Changes of assumptions	$ 0	$ 363
Net difference between projected and actual earnings on investments	$ 95	$ 0
Changes in proportionate share	$ 1,689	$ 6,646
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,784	$ 7,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,069)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,959)
2nd Fiscal Year	(2,797)
3rd Fiscal Year	1,243
4th Fiscal Year	446
5th Fiscal Year	0
Thereafter	0
Total	$ (6,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00348949%
Employer's proportionate share at MD		0.00310134%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,399)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,356)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,323)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,243)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,314)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,197
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)	**$**	**4,883**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 285
Changes of assumptions	$ 0	$ 122
Net difference between projected and actual earnings on investments	$ 32	$ 0
Changes in proportionate share	$ 751	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 783	$ 407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 76
2nd Fiscal Year	(270)
3rd Fiscal Year	420
4th Fiscal Year	151
5th Fiscal Year	0
Thereafter	0
Total	$ 376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00772821%
Employer's proportionate share at MD		0.00125634%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,461)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,600)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,182)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,959)

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)	$	9,517
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,985**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 13	$ 0
Changes in proportionate share	$ 11,323	$ 1,358
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,336	$ 1,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,813

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	$ 7,142
2nd Fiscal Year	2,440
3rd Fiscal Year	170
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ 9,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00117265%
Employer's proportionate share at MD		0.00187446%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,167)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,864)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,400)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(794)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(691)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,485)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 172
Changes of assumptions	$ 0	$ 74
Net difference between projected and actual earnings on investments	$ 19	$ 0
Changes in proportionate share	$ 0	$ 1,760
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19	$ 2,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,987)

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	$ (1,790)
2nd Fiscal Year	(541)
3rd Fiscal Year	254
4th Fiscal Year	91
5th Fiscal Year	0
Thereafter	0
Total	$ (1,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10430238%
Employer's proportionate share at MD		0.14054979%
Employer's proportionate share of system NOL/(A) at prior MD	$	(370,623)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(514,645)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(467,814)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(554,827)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,565)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	42,382
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,183)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,920
Changes of assumptions	$ 0	$ 5,549
Net difference between projected and actual earnings on investments	$ 1,460	$ 0
Changes in proportionate share	$ 14,632	$ 63,419
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,092	$ 81,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (65,796)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (57,648)
2nd Fiscal Year	(33,989)
3rd Fiscal Year	19,019
4th Fiscal Year	6,821
5th Fiscal Year	0
Thereafter	0
Total	$ (65,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,994
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)	**$**	**1,994**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00359362%
Employer's proportionate share at MD		0.00515114%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,769)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,862)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,183)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,619)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,802)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 474
Changes of assumptions	$ 0	$ 203
Net difference between projected and actual earnings on investments	$ 53	$ 0
Changes in proportionate share	$ 0	$ 3,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 53	$ 3,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,816)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,425)
2nd Fiscal Year	(1,337)
3rd Fiscal Year	697
4th Fiscal Year	250
5th Fiscal Year	0
Thereafter	0
Total	$ (3,816)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00309454%
Employer's proportionate share at MD		0.00416037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,996)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,848)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,423)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,771)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 382
Changes of assumptions	$ 0	$ 164
Net difference between projected and actual earnings on investments	$ 43	$ 0
Changes in proportionate share	$ 1,797	$ 1,865
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,840	$ 2,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (333)
2nd Fiscal Year	(1,004)
3rd Fiscal Year	563
4th Fiscal Year	202
5th Fiscal Year	0
Thereafter	0
Total	$ (571)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04279395%
Employer's proportionate share at MD		0.05936409%
Employer's proportionate share of system NOL/(A) at prior MD	$	(152,062)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(217,371)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(197,591)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(234,342)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,158)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,677
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,481)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,457
Changes of assumptions	$ 0	$ 2,344
Net difference between projected and actual earnings on investments	$ 616	$ 0
Changes in proportionate share	$ 12,539	$ 28,991
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,155	$ 36,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,637)

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	$ (19,687)
2nd Fiscal Year	(14,864)
3rd Fiscal Year	8,033
4th Fiscal Year	2,881
5th Fiscal Year	0
Thereafter	0
Total	$ (23,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00342644%
Employer's proportionate share at MD		0.00091596%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,175)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,354)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,049)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,616)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(388)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,609
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)	**$**	**4,221**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 84
Changes of assumptions	$ 0	$ 36
Net difference between projected and actual earnings on investments	$ 10	$ 0
Changes in proportionate share	$ 4,393	$ 1,679
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,403	$ 1,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,604

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	$ 1,547
2nd Fiscal Year	888
3rd Fiscal Year	124
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ 2,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00236605%
Employer's proportionate share at MD		0.00387750%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,407)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,198)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,307)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,058)
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)	**$**	**(2,701)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 356
Changes of assumptions	$ 0	$ 153
Net difference between projected and actual earnings on investments	$ 40	$ 0
Changes in proportionate share	$ 0	$ 3,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40	$ 3,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,631)

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	$ (3,199)
2nd Fiscal Year	(1,145)
3rd Fiscal Year	525
4th Fiscal Year	188
5th Fiscal Year	0
Thereafter	0
Total	$ (3,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00136952%
Employer's proportionate share at MD		0.00067610%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,866)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,476)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,250)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,669)

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)	$	(458)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(745)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 1,213	$ 696
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,220	$ 785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 124
2nd Fiscal Year	187
3rd Fiscal Year	91
4th Fiscal Year	33
5th Fiscal Year	0
Thereafter	0
Total	$ 435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00590191%
Employer's proportionate share at MD		0.00922033%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,972)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,762)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,908)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,380)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,288)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 848
Changes of assumptions	$ 0	$ 364
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 0	$ 6,866
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96	$ 8,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,982)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,067)
2nd Fiscal Year	(2,610)
3rd Fiscal Year	1,248
4th Fiscal Year	447
5th Fiscal Year	0
Thereafter	0
Total	$ (7,982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,244
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)	**$**	**5,244**

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

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	$ 3,587
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**600**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00474553%
Employer's proportionate share at MD		0.00130824%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,863)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,790)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,164)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(554)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,981
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**12,427**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 120
Changes of assumptions	$ 0	$ 52
Net difference between projected and actual earnings on investments	$ 14	$ 0
Changes in proportionate share	$ 6,014	$ 136
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,028	$ 308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,720

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	$ 4,271
2nd Fiscal Year	1,208
3rd Fiscal Year	177
4th Fiscal Year	63
5th Fiscal Year	0
Thereafter	0
Total	$ 5,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00667229%
Employer's proportionate share at MD		0.00699427%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,709)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,611)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,964)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,815
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 643
Changes of assumptions	$ 0	$ 276
Net difference between projected and actual earnings on investments	$ 73	$ 0
Changes in proportionate share	$ 2,304	$ 564
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,377	$ 1,483
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	$ 702
2nd Fiscal Year	(1,094)
3rd Fiscal Year	946
4th Fiscal Year	339
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148788%
Employer's proportionate share at MD		0.00176645%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,287)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,468)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,880)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,973)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(749)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,232
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)	**$**	**483**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	162
Changes of assumptions	$	0	$	70
Net difference between projected and actual earnings on investments	$	18	$	0
Changes in proportionate share	$	29	$	488
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	47	$	720
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(673)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(641)
2nd Fiscal Year		(356)
3rd Fiscal Year		239
4th Fiscal Year		86
5th Fiscal Year		0
Thereafter		0
Total	$	(673)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00081512%
Employer's proportionate share at MD		0.00275815%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,896)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,099)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,180)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,169)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,126)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,295)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 254
Changes of assumptions	$ 0	$ 109
Net difference between projected and actual earnings on investments	$ 29	$ 0
Changes in proportionate share	$ 0	$ 3,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29	$ 4,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,146)

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	$ (3,489)
2nd Fiscal Year	(1,164)
3rd Fiscal Year	373
4th Fiscal Year	134
5th Fiscal Year	0
Thereafter	0
Total	$ (4,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00069798%
Employer's proportionate share at MD		0.00092390%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,480)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,075)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,647)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(392)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,701
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,309**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85
Changes of assumptions	$ 0	$ 36
Net difference between projected and actual earnings on investments	$ 10	$ 0
Changes in proportionate share	$ 282	$ 395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 292	$ 516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (224)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (176)
2nd Fiscal Year	(218)
3rd Fiscal Year	125
4th Fiscal Year	45
5th Fiscal Year	0
Thereafter	0
Total	$ (224)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,835
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,835**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00348908%
Employer's proportionate share at MD		0.00455687%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,398)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,686)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,167)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,988)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,931)
▪ 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)	**$**	**(1,409)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 419
Changes of assumptions	$ 0	$ 180
Net difference between projected and actual earnings on investments	$ 47	$ 0
Changes in proportionate share	$ 28	$ 1,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 75	$ 2,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,392)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,171)
2nd Fiscal Year	(1,058)
3rd Fiscal Year	617
4th Fiscal Year	221
5th Fiscal Year	0
Thereafter	0
Total	$ (2,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10076204%
Employer's proportionate share at MD		0.02917637%
Employer's proportionate share of system NOL/(A) at prior MD	$	(358,043)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,834)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(97,112)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(115,175)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,365)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,047
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(318)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,682
Changes of assumptions	$ 0	$ 1,152
Net difference between projected and actual earnings on investments	$ 303	$ 0
Changes in proportionate share	$ 125,247	$ 44,713
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 125,550	$ 48,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 77,003

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 46,752
2nd Fiscal Year	24,887
3rd Fiscal Year	3,948
4th Fiscal Year	1,416
5th Fiscal Year	0
Thereafter	0
Total	$ 77,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,836
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,836**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00267762%
Employer's proportionate share at MD		0.00391256%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,515)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,023)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,445)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,658)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	730
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(928)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 360
Changes of assumptions	$ 0	$ 154
Net difference between projected and actual earnings on investments	$ 41	$ 0
Changes in proportionate share	$ 0	$ 3,322
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41	$ 3,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,795)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,478)
2nd Fiscal Year	(1,037)
3rd Fiscal Year	529
4th Fiscal Year	190
5th Fiscal Year	0
Thereafter	0
Total	$ (3,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00482606%
Employer's proportionate share at MD		0.00633360%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,149)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,191)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,002)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,684)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(2,291)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 582
Changes of assumptions	$ 0	$ 250
Net difference between projected and actual earnings on investments	$ 66	$ 0
Changes in proportionate share	$ 0	$ 2,899
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66	$ 3,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,665)

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	$ (3,349)
2nd Fiscal Year	(1,481)
3rd Fiscal Year	857
4th Fiscal Year	307
5th Fiscal Year	0
Thereafter	0
Total	$ (3,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01497361%
Employer's proportionate share at MD		0.01640350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,207)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,064)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,754)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,952)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,975)
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)	**$**	**(8,927)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,508
Changes of assumptions	$ 0	$ 648
Net difference between projected and actual earnings on investments	$ 170	$ 0
Changes in proportionate share	$ 202	$ 2,502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 372	$ 4,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,286)

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	$ (4,464)
2nd Fiscal Year	(2,837)
3rd Fiscal Year	2,220
4th Fiscal Year	796
5th Fiscal Year	0
Thereafter	0
Total	$ (4,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01613976%
Employer's proportionate share at MD		0.01718620%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,350)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,843)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,283)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,196
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)	**$**	**3,913**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,580
Changes of assumptions	$ 0	$ 679
Net difference between projected and actual earnings on investments	$ 178	$ 0
Changes in proportionate share	$ 0	$ 2,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 178	$ 4,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,418)

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	$ (4,787)
2nd Fiscal Year	(2,789)
3rd Fiscal Year	2,326
4th Fiscal Year	834
5th Fiscal Year	0
Thereafter	0
Total	$ (4,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00393773%
Employer's proportionate share at MD		0.00490847%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,992)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,973)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,338)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,376)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,080)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	34
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 451
Changes of assumptions	$ 0	$ 194
Net difference between projected and actual earnings on investments	$ 51	$ 0
Changes in proportionate share	$ 0	$ 3,696
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 51	$ 4,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,125)
2nd Fiscal Year	(1,068)
3rd Fiscal Year	664
4th Fiscal Year	238
5th Fiscal Year	0
Thereafter	0
Total	$ (4,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00002057%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(81)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,501
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,492**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	2
Changes of assumptions	$	0	$	1
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	36
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	39
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(39)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(31)
2nd Fiscal Year		(11)
3rd Fiscal Year		3
4th Fiscal Year		1
5th Fiscal Year		0
Thereafter		0
Total	$	(39)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021680%
Employer's proportionate share at MD		0.00068217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,498)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,693)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(289)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 63
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 3	$ 814
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10	$ 904
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	$ (738)
2nd Fiscal Year	(281)
3rd Fiscal Year	92
4th Fiscal Year	33
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025666%
Employer's proportionate share at MD		0.00033711%
Employer's proportionate share of system NOL/(A) at prior MD	$	(912)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,122)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,331)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(143)
▪ 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)	**$**	**66**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	31
Changes of assumptions	$	0	$	13
Net difference between projected and actual earnings on investments	$	4	$	0
Changes in proportionate share	$	0	$	157
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	4	$	201
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(197)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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		(79)
3rd Fiscal Year		46
4th Fiscal Year		16
5th Fiscal Year		0
Thereafter		0
Total	$	(197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00063615%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,260)
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)	$	1,150
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)	**$**	**1,150**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	1,113	$	324
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,113	$	324
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	789

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	532
2nd Fiscal Year		257
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00046695%
Employer's proportionate share at MD		0.00453863%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,659)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,619)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,916)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,923)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	832
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,091)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 417
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 47	$ 0
Changes in proportionate share	$ 102	$ 7,123
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 149	$ 7,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,570)

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	$ (6,137)
2nd Fiscal Year	(2,268)
3rd Fiscal Year	614
4th Fiscal Year	220
5th Fiscal Year	0
Thereafter	0
Total	$ (7,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00226965%
Employer's proportionate share at MD		0.00459240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,065)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,816)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,129)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,946)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,940
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)	**$**	**1,994**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 422
Changes of assumptions	$ 0	$ 181
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 875	$ 4,064
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 923	$ 4,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,744)

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	$ (3,020)
2nd Fiscal Year	(1,569)
3rd Fiscal Year	621
4th Fiscal Year	223
5th Fiscal Year	0
Thereafter	0
Total	$ (3,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00126092%
Employer's proportionate share at MD		0.00049936%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,480)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,828)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,971)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(212)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,559
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46
Changes of assumptions	$ 0	$ 20
Net difference between projected and actual earnings on investments	$ 5	$ 0
Changes in proportionate share	$ 2,036	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,041	$ 66
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,975

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,646
2nd Fiscal Year	238
3rd Fiscal Year	68
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 1,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00602678%
Employer's proportionate share at MD		0.00590111%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,415)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,295)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,501)
▪ 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)	**$**	**800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 542
Changes of assumptions	$ 0	$ 233
Net difference between projected and actual earnings on investments	$ 61	$ 0
Changes in proportionate share	$ 220	$ 703
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 281	$ 1,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,197)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,521)
2nd Fiscal Year	(762)
3rd Fiscal Year	799
4th Fiscal Year	286
5th Fiscal Year	0
Thereafter	0
Total	$ (1,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00272887%
Employer's proportionate share at MD		0.00955838%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,697)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,000)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,815)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,051)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,868)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,919)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 879
Changes of assumptions	$ 0	$ 377
Net difference between projected and actual earnings on investments	$ 99	$ 0
Changes in proportionate share	$ 0	$ 12,541
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 99	$ 13,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,698)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,382)
2nd Fiscal Year	(4,073)
3rd Fiscal Year	1,293
4th Fiscal Year	464
5th Fiscal Year	0
Thereafter	0
Total	$ (13,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04694156%
Employer's proportionate share at MD		0.06000465%
Employer's proportionate share of system NOL/(A) at prior MD	$	(166,800)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(219,717)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(199,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(236,871)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,430)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(35,956)
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)	**$**	**(61,386)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,516
Changes of assumptions	$ 0	$ 2,369
Net difference between projected and actual earnings on investments	$ 623	$ 0
Changes in proportionate share	$ 0	$ 24,250
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 623	$ 32,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,008)
2nd Fiscal Year	(13,536)
3rd Fiscal Year	8,120
4th Fiscal Year	2,912
5th Fiscal Year	0
Thereafter	0
Total	$ (31,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,048
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,048**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00525884%
Employer's proportionate share at MD		0.00645610%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,687)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,640)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,486)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,736)
▪ 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)	**$**	**(3,043)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 593
Changes of assumptions	$ 0	$ 255
Net difference between projected and actual earnings on investments	$ 67	$ 0
Changes in proportionate share	$ 0	$ 3,138
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 67	$ 3,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,919)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,734)
2nd Fiscal Year	(1,372)
3rd Fiscal Year	874
4th Fiscal Year	313
5th Fiscal Year	0
Thereafter	0
Total	$ (3,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033394%
Employer's proportionate share at MD		0.00037639%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,378)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,486)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(160)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,224
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)	**$**	**5,064**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	35
Changes of assumptions	$	0	$	15
Net difference between projected and actual earnings on investments	$	4	$	0
Changes in proportionate share	$	95	$	74
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	99	$	124
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(25)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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		(69)
3rd Fiscal Year		51
4th Fiscal Year		18
5th Fiscal Year		0
Thereafter		0
Total	$	(25)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00604224%
Employer's proportionate share at MD		0.00633641%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,470)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,202)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,090)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,013)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,685)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,080
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)	**$**	**(605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 582
Changes of assumptions	$ 0	$ 250
Net difference between projected and actual earnings on investments	$ 66	$ 0
Changes in proportionate share	$ 0	$ 1,509
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66	$ 2,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,275)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,450)
2nd Fiscal Year	(991)
3rd Fiscal Year	857
4th Fiscal Year	308
5th Fiscal Year	0
Thereafter	0
Total	$ (2,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00530115%
Employer's proportionate share at MD		0.00774003%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,837)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,341)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,762)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,554)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,280)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,722
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**442**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 712
Changes of assumptions	$ 0	$ 306
Net difference between projected and actual earnings on investments	$ 80	$ 0
Changes in proportionate share	$ 0	$ 6,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80	$ 7,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,940)

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	$ (6,311)
2nd Fiscal Year	(2,051)
3rd Fiscal Year	1,047
4th Fiscal Year	376
5th Fiscal Year	0
Thereafter	0
Total	$ (6,940)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00624399%
Employer's proportionate share at MD		0.00620830%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,187)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,733)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,664)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,508)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,631)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,128
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)	**$**	**3,497**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 571
Changes of assumptions	$ 0	$ 245
Net difference between projected and actual earnings on investments	$ 64	$ 0
Changes in proportionate share	$ 802	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 866	$ 816
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	$ (251)
2nd Fiscal Year	(840)
3rd Fiscal Year	840
4th Fiscal Year	301
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00349722%
Employer's proportionate share at MD		0.00351140%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,427)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,858)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,488)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,787)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 323
Changes of assumptions	$ 0	$ 139
Net difference between projected and actual earnings on investments	$ 36	$ 0
Changes in proportionate share	$ 0	$ 573
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36	$ 1,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (1,155)
2nd Fiscal Year	(489)
3rd Fiscal Year	475
4th Fiscal Year	170
5th Fiscal Year	0
Thereafter	0
Total	$ (999)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123163%
Employer's proportionate share at MD		0.00214752%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,863)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,148)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(910)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,482)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,392)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 197
Changes of assumptions	$ 0	$ 85
Net difference between projected and actual earnings on investments	$ 22	$ 0
Changes in proportionate share	$ 0	$ 2,228
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22	$ 2,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,488)

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	$ (2,217)
2nd Fiscal Year	(666)
3rd Fiscal Year	291
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ (2,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00007810%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(278)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	1,723
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,723**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	137	$	40
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	137	$	40
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	$	65
2nd Fiscal Year		32
3rd Fiscal Year		0
4th Fiscal Year		0
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,528
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)	**$**	**2,528**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00341709%
Employer's proportionate share at MD		0.00518854%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,999)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,199)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,722)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,921)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 477
Changes of assumptions	$ 0	$ 205
Net difference between projected and actual earnings on investments	$ 54	$ 0
Changes in proportionate share	$ 0	$ 4,282
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54	$ 4,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,910)

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	$ (4,433)
2nd Fiscal Year	(1,430)
3rd Fiscal Year	702
4th Fiscal Year	252
5th Fiscal Year	0
Thereafter	0
Total	$ (4,910)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00956305%
Employer's proportionate share at MD		0.00711724%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,981)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,061)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,096)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,016)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,457
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)	**$**	**441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 654
Changes of assumptions	$ 0	$ 281
Net difference between projected and actual earnings on investments	$ 74	$ 0
Changes in proportionate share	$ 4,279	$ 1,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,353	$ 2,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,256

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	$ 940
2nd Fiscal Year	7
3rd Fiscal Year	963
4th Fiscal Year	345
5th Fiscal Year	0
Thereafter	0
Total	$ 2,256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**346**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**346**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167173%
Employer's proportionate share at MD		0.00215359%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,940)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,886)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,501)

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)	$	4,155
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)	**$**	**3,242**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 198
Changes of assumptions	$ 0	$ 85
Net difference between projected and actual earnings on investments	$ 22	$ 0
Changes in proportionate share	$ 130	$ 843
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 152	$ 1,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (974)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (878)
2nd Fiscal Year	(492)
3rd Fiscal Year	291
4th Fiscal Year	105
5th Fiscal Year	0
Thereafter	0
Total	$ (974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001993%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,969
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,969**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	669	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	669	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$	661
2nd Fiscal Year		8
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00286025%
Employer's proportionate share at MD		0.00582162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,163)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,377)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,981)

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)	$	(4,059)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,526)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 535
Changes of assumptions	$ 0	$ 230
Net difference between projected and actual earnings on investments	$ 60	$ 0
Changes in proportionate share	$ 0	$ 6,634
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60	$ 7,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,339)

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	$ (6,412)
2nd Fiscal Year	(1,997)
3rd Fiscal Year	788
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ (7,339)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00140035%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,128)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,661)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,528)

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)	$	(1,193)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,786)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 129
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 510	$ 2,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 525	$ 2,634
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,109)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,609)
2nd Fiscal Year	(758)
3rd Fiscal Year	189
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ (2,109)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	412
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**412**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025096%
Employer's proportionate share at MD		0.00089024%
Employer's proportionate share of system NOL/(A) at prior MD	$	(892)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,260)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,514)

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)	$	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)	**$**	**26**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 82
Changes of assumptions	$ 0	$ 35
Net difference between projected and actual earnings on investments	$ 9	$ 0
Changes in proportionate share	$ 619	$ 1,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 628	$ 1,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (608)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (390)
2nd Fiscal Year	(382)
3rd Fiscal Year	120
4th Fiscal Year	43
5th Fiscal Year	0
Thereafter	0
Total	$ (608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00203374%
Employer's proportionate share at MD		0.00262910%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,227)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,627)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,751)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,378)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,114)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,551
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)	**$**	**437**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 242
Changes of assumptions	$ 0	$ 104
Net difference between projected and actual earnings on investments	$ 27	$ 0
Changes in proportionate share	$ 0	$ 1,125
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27	$ 1,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,444)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,325)
2nd Fiscal Year	(602)
3rd Fiscal Year	356
4th Fiscal Year	128
5th Fiscal Year	0
Thereafter	0
Total	$ (1,444)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	750
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**750**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00636235%
Employer's proportionate share at MD		0.00863354%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,608)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,613)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,736)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,081)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,659)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,624)
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)	**$**	**(11,283)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 794
Changes of assumptions	$ 0	$ 341
Net difference between projected and actual earnings on investments	$ 90	$ 0
Changes in proportionate share	$ 0	$ 6,973
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 90	$ 8,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,500)
2nd Fiscal Year	(2,105)
3rd Fiscal Year	1,168
4th Fiscal Year	419
5th Fiscal Year	0
Thereafter	0
Total	$ (8,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00074801%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,658)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer 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)	$	3,412
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,412**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,432
2nd Fiscal Year	302
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00059100%
Employer's proportionate share at MD		0.00027867%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,100)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,020)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,100)

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)	$	1,026
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)	**$**	**908**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26
Changes of assumptions	$ 0	$ 11
Net difference between projected and actual earnings on investments	$ 3	$ 0
Changes in proportionate share	$ 547	$ 67
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 550	$ 104
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	$ 306
2nd Fiscal Year	89
3rd Fiscal Year	38
4th Fiscal Year	14
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 February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4473: Willamette Connections Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00115232%
Employer's proportionate share at MD		0.00148919%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,095)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,957)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,879)

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)	$	(1,141)
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)	**$**	**(1,772)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	137
Changes of assumptions	$	0	$	59
Net difference between projected and actual earnings on investments	$	15	$	0
Changes in proportionate share	$	0	$	697
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	15	$	893
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(878)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(810)
2nd Fiscal Year		(341)
3rd Fiscal Year		202
4th Fiscal Year		72
5th Fiscal Year		0
Thereafter		0
Total	$	(878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4474: Oregon for Quality Virtual Education Inc

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00164326%
Employer's proportionate share at MD		0.00236867%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,839)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,673)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,884)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,004)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,478)
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)	**$**	**(3,482)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 218
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 25	$ 0
Changes in proportionate share	$ 0	$ 1,936
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25	$ 2,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,223)

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	$ (2,040)
2nd Fiscal Year	(618)
3rd Fiscal Year	321
4th Fiscal Year	115
5th Fiscal Year	0
Thereafter	0
Total	$ (2,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4475: Teach-NW

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00418001%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,306)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,501)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,771)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,626)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,397)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 384
Changes of assumptions	$ 0	$ 165
Net difference between projected and actual earnings on investments	$ 43	$ 0
Changes in proportionate share	$ 0	$ 7,313
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43	$ 7,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,819)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,325)
2nd Fiscal Year	(2,263)
3rd Fiscal Year	566
4th Fiscal Year	203
5th Fiscal Year	0
Thereafter	0
Total	$ (7,819)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003254%
Employer's proportionate share at MD		0.00047317%
Employer's proportionate share of system NOL/(A) at prior MD	$	(116)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,733)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,868)

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)	$	(501)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(702)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	43
Changes of assumptions	$	0	$	19
Net difference between projected and actual earnings on investments	$	5	$	0
Changes in proportionate share	$	0	$	788
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	5	$	850
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(845)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(689)
2nd Fiscal Year		(243)
3rd Fiscal Year		64
4th Fiscal Year		23
5th Fiscal Year		0
Thereafter		0
Total	$	(845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 2, 2024.